

Hamp  
F  
44  
. A45  
2003

# **Annual Reports**

**Of The Selectmen And Other Town Officers of the Town of**

## **ALSTEAD, NH**



**FOR THE YEAR ENDING DECEMBER 31**

**2003**

**TOWN MEETING**

**TUESDAY, MARCH 9, 2004**

## TOWN INFORMATION

**Selectmen 835-2986 Meeting on Tuesdays, 7:00 PM**

**Town Clerk – Tax Collector 835-2242**  
**Hours: Monday thru Friday 8:00 AM – 4:00 PM**

**Planning Board – 2nd Monday of the month @ 7:30 PM**

**Zoning Board of Adjustment – 1<sup>st</sup> Monday of the month  
@ 7:30 PM**

**Zoning Officer: E. Dale Wilson 835-2231 evenings**

**Health Officer: E. Dale Wilson 835-2231 evenings**  
**Asst. Health Officer: Lelemae O'Brien 835-2349**

**Conservation Commission - 1<sup>st</sup> Wednesday of the month  
@ 5:30 PM**

## Fire Department

**Executive Board – 1<sup>st</sup> Monday of the month, 7:00 PM**  
**Regular Meeting – 2<sup>nd</sup> Monday of the month, 7:00 PM**  
**Ambulance/Rescue Squad – 3<sup>rd</sup> Wednesday of the**  
**Month, 7:00 PM**  
**Drills held on the 4<sup>th</sup> Monday of the month, 7:00 PM**

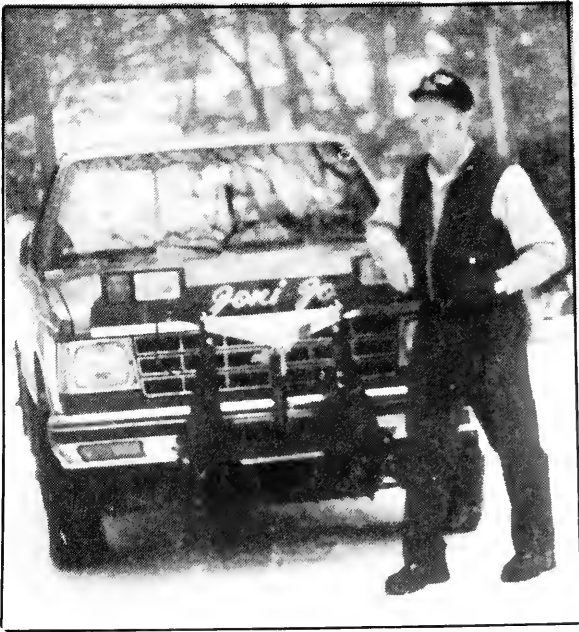
**Library Hours** **835-6661**  
**Wednesday 12:00 PM to 4:00 PM & 6:00 PM to 8:00 PM**  
**Thursday & Friday, 12:00 PM to 6:00 PM**

**Transfer Station Hours** **835-2425**  
**Wednesday, 1:00 PM to 6:00 PM**  
**Saturday, 8:00 AM to 5:00 PM**

**Town Highway Garage** 835-2428

44  
.A45  
2003

## DEDICATION



### HOWARD LEWIS GOSS

Born 11/26/1926    Died 4/20/2003

Howard lived his whole life in Alstead and always said it was the best place in the world to live. His pride of Alstead showed in all he did through the years.

**Town Treasurer from 1957 –1987**

(Joni Goss, daughter, became Treasurer from 1987-1999)

**Deputy Chief of the Fire Department**

**Forest Fire Warden**

**Member of the Outing Club**

**Cemetery Caretaker**

**Town Clock Caretaker**

(after Howard's stroke, Howard Goss II, son, took over the job)

**Transfer Station worker & Manager**

**Newell Pond Committee & Cleared Pond Grounds**

**Maybelle Still Memorial Building Committee**

Howard's family , his home, and his town were his pride & joy.

## TABLE OF CONTENTS

Town Officials	1
2004 Ballot	3
2004 Budget Synopsis	9
Budget MS6	10
2004 Warrant	17
Inventory of Property Values	25
Inventory of Town Property	26
Capital Improvements Plan	27
Selectmen's Report	28
Highway Department Report	31
Town Clerk/Tax Collector Report	32
Police Dedication	33
Police Department Report	34
Animal Control Report	38
Planning Board Report	39
Zoning Board Report	40
Fire Department Report	41
Forest Fire Warden Report	42
Ambulance Report	43
Shedd Porter Library Trustees Report	44
Shedd Porter Library Report	45
Cemetery Commission Report	46
Trustee of Trust Funds Report	47
Transfer Station Report	48
Conservation Commission Report	50
Cold River Advisory Committee	54
Historical Society Report	55
Auditor Reports	56
2003 Births	93
2003 Marriages	94
2003 Deaths	95

TOWN OFFICIALS  
2003

Joel C. McCarty	Selectman	Term Expires 2004
William M. Moran	Selectman	Term Expires 2005
Matthew D. Saxton	Selectman	Term Expires 2006
Peter Rhoades	Moderator	Term Expires 2004
Gloria Seddon	Town Clerk/Tax Collector	Term Expires 2006
Tina Christie	Treasurer	Term Expires 2005
David Crosby	Road Agent	Term Expires 2006
Carroll Timer Hatch	Parks Commissioner	Term Expires 2004
Christopher Lyons	Police Chief	Appointed
Kim Kercewich	Fire Chief	Appointed
Kim Kercewich	Forest Fire Warden	Appointed
Joel C. McCarty	Civil Defense Director	Appointed
Julia Cunniff	Librarian	Appointed
E. Dale Wilson	Zoning Officer	Appointed
E. Dale Wilson	Health Officer	Appointed
Reginald Clark	Trustee of Trust Funds	Term Expires 2004
Roberta (Suzie) Young	Trustee of Trust Funds	Term Expires 2005
Bruce A. Bellows	Trustee of Trust Funds	Term Expires 2006
Rock Wilson	Fire Commissioner	Term Expires 2004
Warren Campbell	Fire Commissioner	Term Expires 2005
David Crosby	Fire Commissioner	Term Expires 2006
Mary Lou Huffling	Library Trustee	Term Expires 2004
Almut Yakovleff	Library Trustee	Term Expires 2004
Carol Renzelman	Library Trustee	Term Expires 2005
Erin Heidorn	Library Trustee	Term Expires 2005
David Vincent	Library Trustee	Term Expires 2006
Melissa Fredriksen	Supervisor of Checklist	Term Expires 2004
Ethel Gendron	Supervisor of Checklist	Term Expires 2006
Barbara (Bobbie) Wilson	Supervisor of Checklist	Term Expires 2008

Ballot Clerks

Gertrude Putnam	Viola Hatch	Anne Cartwright	David Leonard
-----------------	-------------	-----------------	---------------

Don Bascom	Planning Board	Term Expires 2004
Richard Nalevanko	Planning Board	Term Expires 2004
Peter Rhoades	Planning Board	Term Expires 2005
Randall F. Rhoades	Planning Board	Term Expires 2005
Rosemarie Caffrey	Planning Board	Term Expires 2006
Gloria Seddon	Planning Board	Term Expires 2006
Matthew Saxton	Ex-Officio Member	Term Expires 2006
Julie Stevens	Alternate	Term Expires 2004
David Konesko	Alternate	Term Expires 2005
Michael Balamuth	Alternate	Term Expires 2006
Hans J. Waldemann	Alternate	Term Expires 2006
Samuel Sutcliffe	Zoning Board of Adjustment	Term Expires 2004
David Fiske	Zoning Board of Adjustment	Term Expires 2004
Richard Minard	Zoning Board of Adjustment	Term Expires 2004
David Collins	Zoning Board of Adjustment	Term Expires 2005
Dennis Molesky	Zoning Board of Adjustment	Term Expires 2005
Bruce Bellows	Maybell Still Memorial Building Comm.	Term Expires 2004
Ralph Lafluer	Maybell Still Memorial Building Comm.	Term Expires 2004
Dorothy Walker	Maybell Still Memorial Building Comm.	Term Expires 2006
Sarah Webb	Conservation Commission	Term Expires 2004
Joy Nalevanko	Conservation Commission	Term Expires 2004
Howard Weeks	Conservation Commission	Term Expires 2005
W. Daniel Hall	Conservation Commission	Term Expires 2005
Mary Hendrick	Conservation Commission	Term Expires 2006
Marilou Blaine	Conservation Commission	Term Expires 2006
Reginald Clark	Cemetery Commission	Term Expires 2004
Roberta (Suzie) Young	Cemetery Commission	Term Expires 2005
Bruce Bellows	Cemetery Commission	Term Expires 2006
Joel McCarty	School Board Member	Term Expires 2004
	Alstead Rep. Fall Mt.	
	Consolidated School Officer	

## TOWN OF ALSTEAD

**INSTRUCTIONS TO VOTERS:** Place a cross (x) in either the YES or NO box after each article.

**ARTICLE 2** “Shall the Town vote to raise and appropriate the sum of one hundred thirty-five thousand five hundred forty-five dollars (\$135,545)(Gross Budget) for the purpose of purchasing a MACK Granite (CV712) Dump Truck equipped with plow and sander for the Highway Department, and to authorize the issuance of bonds or notes of not more than that amount, in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further to raise and appropriate the sum of \$38,794 for the first years payment?

This appropriation is in addition to Warrant Article #7 the operating budget.

This article requires a 3/5 ballot vote.

Recommended by the Board of Selectmen..

YES

NO

**ARTICLE 3.** “Shall the Town vote to raise and appropriate the sum of eighty-five thousand dollars (\$85,000)(Gross Budget) for a complete revaluation of the Town, and to authorize the issuance of bonds and notes of not more than that amount, in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further to raise and appropriate the sum of \$23,800 for the first years payment?

This appropriation is in addition to Warrant Article #7 the operating budget.

This article requires a 3/5 ballot vote.

Recommended by the Board of Selectmen..

YES

NO

ARTICLE 4. "Shall the Town authorize the Selectmen to raise and appropriate forty-six thousand five hundred dollars (\$46,500) to replace the Griffin Hill Bridge Deck to bring the bridge deck to a rate of HS-20?

This appropriation is in addition to Warrant Article #7 the operating budget.  
Recommended by the Board of Selectmen.

YES

NO

ARTICLE 5. "Shall the Town raise and appropriate the sum of forty thousand dollars (\$40,000), of that amount to place the sum of \$20,000 into the Highway Department Capital Reserve Fund established in the year 1988, and of that amount to place \$20,000 in the Fire Department Capital Reserve Fund established in the year 1992?

This appropriation is in addition to Warrant Article #7 the operating budget.  
Recommended by the Board of Selectmen.

YES

NO

ARTICLE 6. "Shall the Town vote to establish a Capital Reserve Fund under the provision of RSA. 35:1 for the purpose of purchasing additional land for cemeteries and to raise and appropriate the sum of five thousand dollars (\$5,000) to be placed in this fund?

This appropriation is in addition to Warrant Article #7 the operating budget.  
Recommended by the Board of Selectmen.

YES

NO

ARTICLE 7. "Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,303,635.00? Should this article be defeated, the operating budget shall be \$1,006,595.00, which is the same as last year with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting, in accordance with R.A. 40:13, X and XVI, to take up the issue of a revised operating budget only? Seventy Five Thousand Dollars (\$75,000) to be taken from current surplus to be applied to these expenditures.

Majority Vote Required  
Recommended by the Board of Selectmen

YES

NO



**ARTICLE 8. “Shall the Town authorize the Selectmen to purchase a Defibrillator for the ambulance and to raise and appropriate fifteen thousand dollars (\$15,000) for this purpose?**

**This appropriation is in addition to Warrant Article #7, the operating budget  
Majority vote required.**

**Recommended by the Board of Selectmen**

**YES NO**

**ARTICLE 9. “Shall the Town authorize the Selectmen to appropriate up to six thousand five hundred dollars (\$6,500), the entire amount to be withdrawn from the Recycling Special Revenue Fund, established in the year 1992, for the purpose of defraying recycling fees and costs?**

**This appropriation will not result in any new 2004 taxation.  
Majority vote required.**

**Recommended by the Board of Selectmen**

**YES NO**

**ARTICLE 10.“Shall the Town appropriate up to seven thousand dollars (\$7,000), the entire amount to be withdrawn from the Recycling Special Revenue Fund established in the year 1992, for the purpose of recycling equipment and buildings at the Transfer Station?**

**This appropriation will not result in any new 2004 taxation.  
Majority vote required  
Recommended by the Board of Selectmen.**

**YES NO**

**ARTICLE 11**"Shall the Town vote to establish a Town Forest under the provisions of RSA 31:110-113, consisting of Town-owned property at Newell Pond (Arch Pond), Lot #42, Tax Map 79A and C, and to delegate the management of said Forest to the Conservation Commission pursuant to RSA 31:112,II; and further, to raise and appropriate the sum of one thousand dollars (\$1,000), the entire amount to be withdrawn from the Parks and Conservation Capital Reserve Fund, established in the year 1997, for the purpose of hiring a NH licensed forester to develop a Forest Management Plan for this property?

**This appropriation will not result in any new 2004 taxation.**

**Majority vote required.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 12**"Shall the Town raise and appropriate twenty thousand Dollars (\$20,000) to renovate the Town Hall/Fire Station. This includes painting the ceiling and floor and replacing the furnace and adding air conditioning?

**This appropriation is in addition to Warrant Article #7 the operating budget.**

**Majority vote required**

**Recommended by the Board of Selectmen**

**YES**

**NO**

**ARTICLE 13**"Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Town of Alstead on March 12, 1996 so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?

**This article requires a 3/5 majority vote.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 14"Shall the Town authorize the Selectmen to look into accepting the gift of the Lake Warren dam from the Chase Family?**

**Majority vote required.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 15"Shall we modify the elderly exemptions from property tax in the Town of Alstead, based on assessed value, for qualified resident Taxpayers, to be as follows; for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$20,000; for a person 80 years of age or older, \$30,000? To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$17,500.00 or, if married, a combined net income of \$24,000; and own net assets (excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance) not in excess of \$40,000?**

**Majority vote required.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 16"Shall the Town vote to discontinue, effective in March of 2005, the positions of elected Fire Commissioners, as created by vote of the 1947 Annual Town Meeting, and to provide that the Fire Chief will thereafter be filled by appointment made by the Board of Selectmen for an indefinite term, subject to removal only for just cause and subject to a public hearing, as specified in RSA 154:5, and that said Fire Chief shall have full authority over the Fire Department, including personnel and equipment? By Petition.**

**Majority vote required.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 17"Shall the Town adopt RSA 80:80 giving the Selectmen authority to sell and convey any real estate acquired by tax liens, by auction, sealed bid or any private sale or in any other manner as justice may require indefinitely, until rescinded. Furthermore, to authorize the Selectmen to employ agents and attorneys in furtherance of any such sale?**

**Majority vote required.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 18."Shall the Town adopt RSA 41:14-a giving the Selectmen authority to sell town-owned land, buildings, or both; provided, however, they submit any proposed sale to the planning board and conservation commission for review and recommendation by those bodies?**

**Majority vote required.**

**Recommended by the Board of Selectmen.**

**YES**

**NO**

**ARTICLE 19."Shall the Town vote to discontinue the elected office of Highway Agent effective as of March 2005 and to authorize the Selectmen to appoint a Public Works Director, who shall perform all statutory duties of Highway Agent plus additional functions as determined by the Selectmen?**

**Majority vote required.**

**Recommended by the Board of Selectmen**

**YES**

**NO**

**ARTICLE 20."Shall the Town vote to discontinue the elected office of Park Commissioner effective as of March 2005 and to authorize the Selectmen to assign the additional functions to the Public Works Director?**

**Majority vote required.**

**Recommended by the Board of Selectmen**

**YES**

**NO**

# TOWN OF ALSTEAD 2004 BUDGET

## EXPENSE/REVENUE SYNOPSIS

Proposed Operating Expenses	\$1,303,635
Recommended Special Warrant Articles	<u>409,639</u>
<b>TOTAL EXPENSES</b>	<b>\$1,713,274</b>
To be paid by residents' property taxes	\$ 924,618
To be paid from other sources of revenue	
Such as: Motor Vehicle Registrations	
Interest & Penalties	
Shared Revenues (NH)	
Rooms & Meals Tax (NH)	
Highway Block Grant (FED)	
Dog licenses	
Yield Taxes	
Trust Funds	
Department Income	
State & Federal Forest Reimburse	
Interest Income	
Proceeds from Long Term Notes	
Amount voted from Fund Balance	<u>788,656</u>
<b>TOTAL REVENUES</b>	<b>\$1,713,274</b>

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>GENERAL GOVERNMENT</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4130-4139	Executive	7	47,000	45,557	56,500	
4140-4149	Election, Reg. & Vital Statistics	7	26,000	22,905	30,000	
4150-4151	Financial Administration	7	39,150	37,373	40,650	
4152	Revaluation of Property					
4153	Legal Expense	7	15,000	13,861	23,000	
4155-4159	Personnel Administration	7	106,600	96,928	142,850	
4191-4193	Planning & Zoning	7	6,750	5,344	7,750	
4194	General Government Buildings	7	40,000	43,276	55,000	
4195	Cemeteries	7	3,500	3,500	8,500	
4196	Insurance	7	20,000	14,684	20,000	
4197	Advertising & Regional Assoc.	7	3,200	3,331	3,400	
4199	Other General Government FUEL	7	16,000	15,021	17,000	
<b>PUBLIC SAFETY</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4210-4214	Police	7	135,574	130,465	163,152	
4215-4219	Ambulance	7	40,881	40,101	40,881	
4220-4229	Fire	7	50,900	48,368	52,900	
4240-4249	Building Inspection					
4290-4298	Emergency Management					
4299	Other (Incl. Communications)	7	3,500	2,379	3,500	
<b>AIRPORT/AVIATION CENTER</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4301-4309	Airport Operations					
<b>HIGHWAYS &amp; STREETS</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4311	Administration	7	40,400	40,147	41,900	
4312	Highways & Streets	7	255,300	255,553	405,980	
4313	Bridges					
4316	Street Lighting	7	10,000	8,852	10,000	
4319	Other					
<b>SANITATION</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4321	Administration	7	25,760	34,164	30,072	
4323	Solid Waste Collection	7	57,400	64,234	77,400	
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
<b>ELECTRIC</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
<b>HEALTH</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration		1,000	120	1,000	
4414	Pest Control					
4415-4419	Health Agencies & Hosp. & Other		14,000	11,963	14,000	
<b>WELFARE</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assist.		300	13	300	
4444	Intergovernmental Welfare Pymnts					
4445-4449	Vendor Payments & Other		8,700	7,931	11,700	
<b>CULTURE &amp; RECREATION</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		5,500	4,491	5,500	
4550-4559	Library		20,000	20,000	22,500	
4583	Patriotic Purposes		3,000	3,029	3,000	
4589	Other Culture & Recreation					
<b>CONSERVATION</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin. & Purch. of Nat. Resources		1,180	1,064	1,200	
4619	Other Conservation					
4631-4632	REDEVELOPMENT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
<b>DEBT SERVICE</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes		10,000	6,639	10,000	
4790-4799	Other Debt Service					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuig FY (RECOMMENDED)	Appropriations Ensuig FY (NOT RECOMMENDED)
	<b>CAPITAL OUTLAY</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
	<b>OPERATING TRANSFERS OUT</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
	<b>SUBTOTAL 1</b>		1,006,595	980,647	1,299,835	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount



\*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Purchase MACK Truck	2			178,794	
	Revaluation	3			108,800	
	Griffin Hill Bridge	4			46,500	
	Capital Reserve Funds	5			40,000	
	Cemetery Land CRF	6			5,000	
	Defibrillator	8			15,000	
	Town Hall Renovation	12			20,000	
	SUBTOTAL 2 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	414,094	XXXXXXXXXX

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Town Garage Roof	3	36,000	35,714		
	Legal Fees	4	25,000	17,130		
	Paving Cook Hill	7	105,542	0		
	Replacing Culvert	6	25,000	25,000		
	2003 Police Vehicle	2	22,588	22,588		
	SUBTOTAL 3 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	<b>TAXES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		2,000	1,606	2,000
3180	Resident Taxes				
3185	Timber Taxes		5,000	21,172	10,000
3186	Payment In Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		23,000	41,734	23,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		250	330	300
	<b>LICENSES, PERMITS &amp; FEES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		235,000	249,383	240,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		4,000	5,760	5,000
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
	<b>FROM STATE</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		15,000	17,248	15,000
3352	Meals & Rooms Tax Distribution		50,000	58,426	50,000
3353	Highway Block Grant		80,444	80,444	78,805
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		5	6	6
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>				
	<b>CHARGES FOR SERVICES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		7,000	3,479	5,000
3409	Other Charges				
	<b>MISCELLANEOUS REVENUES</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property				
3502	Interest on Investments		10,000	8,477	9,000
3503-3509	Other				

1 2 3 4 5 6

Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensnung Year
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		10,000	10,000	
3916	From Trust & Agency Funds		58,000	54,715	55,000

## OTHER FINANCING SOURCES

XXXXXXXXXX

XXXXXXXXXX

XXXXXXXXXX

3934	Proc. from Long Term Bonds & Notes				140,000
Amount VOTED From F/B ("Surplus")			111,238	111,238	75,000
Fund Balance ("Surplus") to Reduce Taxes					
TOTAL ESTIMATED REVENUE & CREDITS			610,937	664,018	708,111

## \*\*BUDGET SUMMARY\*\*

	Prior Year	Ensnung Year
SUBTOTAL 1 Appropriations Recommended (from page 4)	1,006,595	1,299,635
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	173,130	414,094
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	221,000	
TOTAL Appropriations Recommended	1,400,725	1,713,729
Less: Amount of Estimated Revenues & Credits (from above)	610,937	708,111
Estimated Amount of Taxes to be Raised	789,788	1,005,618

# STATE OF NEW HAMPSHIRE

## TOWN OF ALSTEAD

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State qualified to vote in Town affairs;

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 20<sup>th</sup> day of January, next at 7:00 PM for public hearing on the proposed operating budget and the Town Meeting warrant.

The first session will be held on Tuesday, the 3<sup>rd</sup> day of February, 2004 at 7:00 PM at the Town Hall for final explanation, discussion, or amendment, if necessary, of the articles on the warrant.

The final session of the annual Town Meeting will be held at the Town Hall on Tuesday the 9<sup>th</sup> day of March, 2004 for the election of town officers and for voting by ballot on all warrant articles. The polls will be open on Tuesday, March 9<sup>th</sup>, from 10:00 AM until 7:00 PM.

Article 1: To choose all necessary Town Officers for the ensuing year.

Article 2: To see if the Town will vote to raise and appropriate the sum of one hundred forty thousand dollars (\$140,000)(Gross Budget) for the purpose of purchasing a MACK Granite (CV712) Dump Truck equipped with plow and sander for the Highway Department, and to authorize the issuance of bonds or notes of not more than that amount, in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further to raise and appropriate the sum of \$38,794 for the first years payment.

This appropriation is in addition to Warrant Article #7 the operating budget.

This article requires a 3/5 ballot vote.

Recommended by the Board of Selectmen

Article 3: To see if the Town will vote to raise and appropriate the sum of eighty-five thousand dollars (\$85,000) (Gross Budget) for a complete revaluation of the Town, and to authorize the issuance of bonds and notes of not more than that amount, in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and further to raise and appropriate the sum of \$23,800 for the first years payment.

This appropriation is in addition to Warrant Article #7 the operating budget.

This article requires a 3/5 ballot vote.

Recommended by the Board of Selectmen

Article 4: To see if the Town will authorize the Selectmen to raise and appropriate forty-six thousand five hundred dollars (\$46,500) to replace the Griffin Hill Bridge Deck to bring the bridge deck to a rate of HS-20.

This appropriation is in addition to Warrant Article #7 the operating budget.

Recommended by the Board of Selectmen

Article 5: To see if the Town will raise and appropriate the sum of forty thousand dollars (\$40,000) of that amount to place the sum of \$20,000 into the Highway Department Capital Reserve Fund established in the year 1988, and of that amount to place \$20,000 in the Fire Department Capital Reserve Fund established in the year 1992.

This appropriation is in addition to Warrant Article #7 the operating budget.

Majority vote required.

Recommended by the Board of Selectmen.

Article 6: To see if the Town will vote to establish a Capital Reserve Fund under the provision of RSA 35:1 for the purpose of purchasing additional land for cemeteries and to raise and appropriate the sum of five thousand dollars (\$5,000) to be placed in this fund.

This appropriation is in addition to Warrant Article #7 the operating budget.

Majority vote required.

Recommended by the Board of Selectmen.

Article 7: Shall the Town of Alstead raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$1,299,635.00? Should this article be defeated, the operating budget shall be \$1,006,595, which is the same as last year with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Seventy five thousand dollars (\$75,000) to be taken from current surplus to be applied to these expenditures.

a. Executive	\$ 56,500.00
b. Election, Registration & Vitals	30,000.00
c. Financial Administration	40,650.00
d. Legal Expense	23,000.00
e. Personnel Administration	142,850.00
f. Planning & Zoning	7,750.00
g. General Government Buildings	55,000.00
h. Cemeteries	8,500.00
i. Insurance	20,000.00
j. Advertising & Regional Assoc.	3,400.00
k. Fuel	17,000.00
l. Police	163,152.00
m. Ambulance	40,881.00
n. Fire & Forest Fire	52,900.00
o. Communications	3,500.00
p. Highways & Streets	447,880.00
q. Street Lighting	10,000.00
r. Sanitation/Solid Waste	107,472.00
s. Health Agencies/Hospital/Etc.	15,000.00
t. Welfare/Direct Assistance	12,000.00
u. Parks & Recreation	5,500.00
v. Library	22,500.00
w. Patriotic Purposes	3,000.00
x. Conservation Commission	1,200.00
y. Interest on T.A.N.'s	10,000.00

Majority vote required.

Recommended by the Board of Selectmen

Article 8: To see if the Town will authorize the Selectmen to purchase a Defibrillator for the ambulance and to raise and appropriate fifteen thousand dollars (\$15,000) for this purpose.

This appropriation will be in addition to Warrant Article #7 the operating budget.

Majority vote required.

Recommended by the Board of Selectmen

Article 9: To see if the Town will authorize the Selectmen to appropriate up to six thousand five hundred dollars (\$6,500), the entire amount to be withdrawn from the Recycling Special Revenue Fund, established in the year 1992, for the purpose of defraying recycling fees and costs.

This appropriation will not result in any new 2004 taxation.

Majority vote required.

Recommended by the Board of Selectmen

Article 10: To see if the Town will appropriate up to seven thousand dollars (\$7,000), the entire amount to be withdrawn from the Recycling Special Revenue Fund established in the year 1992, for the purpose of recycling equipment and buildings at the Transfer Station.

This appropriation will not result in any new 2004 taxation.

Majority vote required.

Recommended by the Board of Selectmen



Article 11: To see if the Town will vote to establish a Town Forest under the provisions of RSA 31:110-113, consisting of Town-owned property at Newell Pond, Lot #42, Tax Map 79A and C, and to delegate the management of said Forest to the Conservation Commission pursuant to RSA 31:112, II; and further, to raise and appropriate the sum of one thousand dollars (\$1,000), the entire amount to be withdrawn from the Parks and Conservation Capital Reserve Fund, established in the year 1997, for the purpose of hiring a NH licensed forester to develop a Forest Management Plan for this property.

This appropriation will not result in any new 2004 taxation.

Majority vote required.

Recommended by the Board of Selectmen

Article 12: To see if the Town will raise and appropriate twenty thousand Dollars (\$20,000) to renovate the Town Hall/Fire Station. This includes painting the ceiling and floor and replacing the furnace and adding air conditioning.

This appropriation is in addition to Warrant Article #7 the operating budget.

Majority vote required.

Recommended by the Board of Selectmen.

Article 13: Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Town of Alstead on March 12, 1996 so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?

This article requires a 3/5 ballot vote.

Recommended by the Board of Selectmen.

Article 14: To see if the Town will authorize the Selectmen to accept the gift of the Lake Warren dam from the Chase Family.

Majority vote required.

Recommended by the Board of Selectmen.

Article 15: Shall we modify the elderly exemptions from property tax in the Town of Alstead, based on assessed value, for qualified Taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$20,000; for a person 80 years of age or older, \$30,000? To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$17,500 or, if married, a combined net income of \$24,000; and own net assets (excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance) not in excess of \$40,000?

Majority vote required.

Recommended by the Board of Selectmen

Article 16: To see if the town will vote to rescind the Fire Commissioners as the governing body over the Fire Department. If adopted, this Ordinance will place the Fire Chief in complete control of the Fire Department including equipment and personnel. The Fire Chief will be directly responsible to the Legislative body of the Town. By Petition.

Majority vote required.

Not recommended by the Board of Selectmen

Article 17: To see if the Town will adopt RSA 80:80 giving the Selectmen authority to sell and convey any real estate acquired by tax liens, by auction, sealed bid or any private sale or in any other manner as justice may require indefinitely, until rescinded. Furthermore, to authorize the Selectmen to employ agents and attorneys in furtherance of any such sale.

Majority vote required.

Recommended by the Board of Selectmen.

Article 18: To see if the Town will adopt RSA 41:14-a giving the Selectmen authority to sell town-owned land, buildings, or both; provided, however, they submit any proposed sale to the planning board and conservation commission for review and recommendation by those bodies.

Majority vote required.

Recommended by the Board of Selectmen

Article 19: To see if the Town will vote to discontinue the elected office of Highway Agent effective as of March 2005 and to authorize the Selectmen to appoint a Public Works Director, who shall perform all statutory duties of Highway Agent plus additional functions as determined by the Selectmen.

Majority vote required.

Recommended by the Board of Selectmen

Article 20: To see if the Town will vote to discontinue the elected office of Park Commissioner effective as of March 2005 and to authorize The Selectmen to assign the additional functions to the Public Works Director.

Majority vote required.

Recommended by the Board of Selectmen.

Given under our hands and seals this 26<sup>th</sup> day of January, in the year of our  
Lord Two Thousand Four.

---

Joel C. McCarty, Chairman

---

William H. Moran

---

Matthew D. Saxton

A true copy of Warrant – Attest

---

Joel C. McCarty, Chairman

---

William H. Moran

---

Matthew D. Saxton

## INVENTORY OF PROPERTY VALUES

	<u>2002</u>	<u>2003</u>
Land	\$24,883,267	\$24,663,040
Buildings	\$56,881,193	\$58,255,970
Public Utilities		
Less Elderly & Blind Exemptions	40,000	40,000
Net Assessed Valuation	\$77,868,085	\$79,036,610
Taxes Committed to Tax Collector		
Town Property Taxes Assessed	\$ 2,867,957	\$ 2,801,464
Less War Service Credit	9,350	7,700
Net Property Tax Commitment	2,858,607	2,793,764
Tax Rate	36.98	35.55
Net School Apportionment	\$ 1,175,450	\$ 1,561,823
County Tax Assessment	225,750	299,772

## SCHEDULE OF TOWN PROPERTY

Town Hall/Offices Furniture & Equipment	\$ 37,000
Library Furniture & Equipment	30,000
Police Dept. Furniture & Equipment	45,000
Fire Department Equipment	432,050
Park Equipment	8,000
Cemetery Equipment	7,000
Highway Department Equipment	368,000

# TOWN OF ALSTEAD

## Inventory of Town Property

MAP	LOT	LAND VALUE	BUILDING VALUE	TOTAL VALUE	IDENTIFICATION LOCATION
10	08-0A	14,400.		14,400.	Parking lot across Vilas Pool
11	01	25,900.	119,200.	145,100.	Town Hall/Center Fire Station
11	22	28,800.	217,000.	245,800.	Shedd Porter Memorial Library
11	91	12,900.	15,600.	28,500.	Transfer Station
11	101	25,900.	70,200.	96,100.	Maybelle Still Historical Society Bldg.
11	130	6,400.		6,400.	Old Masonic Lot - entrance to Millot Green
11	135	25,200.	4,700.	29,900.	Millot Green park
18	8	16,000.		16,000.	Arch Pond
21	42	80,000.		220,200.	Arch Pond
25	12	55,000.	118,400.	173,400.	Highway Building
11	2	800.		800.	Off Hill Road
30	118	8,700.		8,700.	Pleasant St.
30	15	100.		100.	Warren Monument
30		1,500.		1,500.	Forest Road
30	22	57,600.		57,600.	Lake Warren Boat Landing (State Controlled)
34	19A	2,700.		2,700.	Shadowland lot
40	4C	1,500.		1,500.	Pratt Road
11	23	6,100.		6,100.	Parking area, corner Rte. 123 & River St.
11	134	25,000.	374,500.	399,500.	Spahr building
10	8	22,100.	257,300.	279,400.	Vilas Pool
61	1	94,900.		94,900.	Wellman Pond
31	18	6,700.	143,200.	149,900.	East Alstead Fire Station

# TOWN OF ALSTEAD

## CAPITAL IMPROVEMENTS PLAN

2004	2005	2006	2007	2008	2009
Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000	Highway Capital Reserve \$20,000
Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000	Fire Dept Capital Reserve \$20,000
Highway Dump Truck \$38,000	Highway Dump Truck \$38,000	Highway Dump Truck \$38,000	Highway Dump Truck \$38,000	Highway Dump Truck \$150,000 Take 60,000 From Capital Reserve \$90,000	Highway Truck \$65,000 Take 20,000 From Capital Reserve \$45,000
Town Hall Improvement \$20,000	Paint Steeple \$15,000	Fire Tanker \$45,000	Fire Tanker \$45,000	Fire Tanker \$45,000	Fire Tanker \$45,000
Revaluation \$24,000	Revaluation \$24,000	Revaluation \$24,000	Revaluation \$24,000	Cemetery Capital Reserve \$5,000	Fire Dept Jaws of Life \$45,000
Griffin Hill Bridge \$46,500	Vilas Pool Roof \$12,000	Cooper Hill Culvert \$45,000	Police Cruiser \$26,000		Cemetery Capital Reserve \$5,000
Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000	Cemetery Capital Reserve \$5,000		
Defibrillator \$10,000	Millot Green Sheds \$25,000				
\$183,500	\$159,000	\$197,000	\$178,000	\$180,000	\$180,000

## **2003 Annual Report Alstead Board of Selectmen**

The Selectmen designated Joel McCarty Chairman for 2003, and seamlessly continued the daily business of the Town.

We are pleased and proud that the Police Department, under the very able direction of Chief Christopher Lyons, operates efficiently and well. The professionalism, coverage, and stability that Chief Lyons is building into the Department are benefits we Selectmen hold in the highest esteem.

The Board updated the Town's Personnel Policies to increase clarity and to protect the interests of our valued employees, and the interests of the Town of Alstead, in the role of employer.

The Board continues to issue the Selectmen's Newsletter on a more-or-less quarterly basis. Anyone, who wishes to see that some topic in particular is addressed, or who has information that should be included in the next edition, may bring the ideas or text copy to the Selectmen's office during business hours, and we will see that it is included.

The culvert on the Pine Cliff Road was replaced in August. The project required closing the road for a period of weeks in the peak season. We braced ourselves for an attack by the inconvenienced. It never came. We were asked if the road could be barred permanently! We know it is true that too many drivers go too fast through one of the most intensively developed and congested areas in town. With the Road Agent we are considering signs that could emphasize a preference for local traffic, at more appropriate speeds.

The Zoning Board of Adjustment approved, with conditions, a Special Exception allowing the use of land on Pleasant Street for an Elderly Housing Facility. The decision has been upheld in Superior Court. Now the project will be detailed before the Planning Board in the Site Plan Review process. This process will include the opportunity for any Alstead resident who has an opinion to contribute ideas to the Planning Board in the public hearings, which are part of Site Plan Review.

The Board spoke much last year about the advantages that could be gained by restructuring the Highway Department to officially include those duties which David Crosby and the Highway crew have taken on, which are



not strictly road related. The larger picture was considered, and we agreed on a plan. We decided to ask the voters for permission to:

- eliminate the elected position of Road Agent (there are presently only three elected Road Agents left in all of New Hampshire)

- create the position of Public Works Director, enthusiastically appointing David Crosby to that position

- eliminate the elected position of Parks Commissioner

- include all the duties of the Parks Commissioner under the Public Works Director

There are two articles on the Warrant to accomplish these adjustments, which we hope will be well supported.

The Petition for Declaratory Judgment which Alstead, Langdon, and Acworth filed with Superior Court concerning the new funding formula for the Fall Mountain Regional School District has been heard by that court. The ruling, such as it was, went against us. We Selectmen found ourselves in a comprehensive discussion among ourselves, and with the Selectmen of Acworth and Langdon. We ultimately decided that the questions, which we placed before the Court, were not adequately addressed. We determined that we still had about \$11,000 of the \$25,000, which was voted last year for this action. We voted (Joel against, Matt and Bill for) joining Acworth and Langdon in a filing before the Supreme Court in this matter. The Supreme Court has agreed to take the case. Alstead's share of this expense before the Supreme Court is expected to be \$8,000. We await the Court's decision. (A more detailed explanation of this issue can be found in last year's Selectmen's report in your 2002 Town Report.)

The Alstead Festival was a success again, of course! What a great time we have! You must know how much preparation goes into this event--wouldn't you like to be involved? Call Linda Christie at the Selectmen's Office @ 835-2986, or Bobbie Wilson @ 835-6127, or Gloria Seddon @ 835-2242 to see how you could help out! Planning meetings will start in March for this year's event.

The Alstead Friendly Meals and Fall Mountain Food Shelf continues to be a most valuable community asset. This year includes the loss of a particular funding source for the Meals, so donations are sought with more urgency than usual. This program gets no Alstead tax dollars, and

is supported by donations, in cash or in kind, and an incredible group of volunteers. As Selectmen we urge you to consider a gift which will mean so much to this fine program. Send donations, in any amount, to: Fall Mountain Food Shelf, Post Office Box 191, Alstead, N.H.

The Alstead Tree Lighting Festival was held again on Millot Green on December 5. The bandstand, which late in the fall was moved to a place directly behind the Town Office, where it can be more useful, served as the hot chocolate and cookie station. There were carolers from the Middle School, hayrides, and about 100 people welcoming the season. Next year's date is December 3, at 6:30 PM Join Us!

The Town Report you are spending time with now includes something new – the Alstead Capital Improvements Plan. This Plan was made by the Planning Board in coordination and consultation with the Department Heads. The C.I.P. looks forward so that the current year's budget can be considered in a larger context. The maintenance of the Town's infrastructure can therefore be scheduled in a way to keep the Town portion of your tax bill stable and predictable.

Please take a look at the C.I.P. We believe that its successful funding will be the most cost-effective path to serving our Town's needs.

The Board has applied all of the \$75,000, which we may use of last year's surplus to Article 7, the operating budget. You probably remember that your total Property Tax Bill for 2003 was 2.6% LOWER than 2002. That was nice, but a decrease could not be found for 2004.

The Selectmen are very aware that Property Taxes account for significant stress in the community. We have crafted this budget, and the Capital Improvements Plan, with an eye to keeping increases as small as possible, while at the same time providing for Alstead's long term public services.

We are glad to know that Alstead is supported by so many willing participants in the various 'do-ings' that happen in town during each year. All the members of the many departments, crews, squads, boards, committees, associations, congregations, groups, troops, clubs, teams, and all volunteers of any description --- make Alstead a fine place to call HOME.

We are grateful that we feel supported, and know that it is a privilege to serve.

Alstead Board of Selectmen  
Joel C. McCarty, Chairman  
William H. Moran  
Matthew D. Saxton

## **2003 Annual Report Alstead Highway Department**

The Highway Department was ready to get a lot of work done on the roads this past Spring and Summer, when our plans kept getting shattered with all the rain. A lot of time had to be spent keeping culverts cleaned out so roads wouldn't get washed out.

Ditching was done on the Corbin Road, North Road, and Old Settlers Road. Grading of roads had to be done repeatedly, often due to the weather. Roadside mowing was also done.

We did not get to do any paving this past year due to a defeated Warrant Article.

The Bridge on Pine Cliff Road was completed after waiting and planning for the rain to stop, and the water to go down in Lake Warren. We will finish the bridge off this year by replacing the guardrails.

Due to the rain there was a "Bank Slide" on Griffin Hill which took part of the road with it. Emergency permits from DES were obtained to shore up the bridge. This step had to be taken in order for equipment to be brought in to do the job. Trees had to be cut, and a Class VI road also had to be upgraded out through Langdon so the residents on the other side of the bank slide could get out while the work was being done, which took about two weeks. Many thanks to Bruce and Barry Bellows for the large rocks they donated to the town for this project to build a retaining wall to hold the bank. This project cost the town approximately \$36,000 and would have cost a lot more without this donation.

The Highway Department attended several classes and seminars to improve their knowledge on the following: Cost Estimating, Project Planning, All About Asphalt, Basics of a Good Road, Erosion Control, Bridge Maintenance, and Wetlands Training.

David Crosby  
Road Agent

**2003 Annual Report  
Town Clerk/Tax Collector**

Please note that 1990 cars and up require a title to be registered. If you purchase a vehicle in this age bracket from an individual make sure they have the title.

For older vehicles – in addition to the bill of sale you need one of the following documents:

- a. Previously issued N.H. Registration
- b. Valid Out of State Title
- c. Verification of VIN (Form 19A)

If you have any question regarding a new registration, you may call the office. It is important to have the proper paperwork. I can process renewal registrations by mail if necessary. Please call for the amounts due. No signature is required.

I have been on line with the State for a year. It has been easier than I thought it would be at this time last year. It has been helpful in many ways. I can now receive up-to-date information and can do heavier weight vehicles and also other functions so that there are less trips to sub-stations required by registrants.

In preparation for the merge of two systems our software provider had to provide us with a new program. I started in July on the new program. Just when I thought I knew the State program I had to learn a new software program. I will be training this year on the merging of the two programs. This will eliminate the need to enter information twice. Hopefully there will be no programs with the merge (always a possibility).

Regarding taxes I again emphasize that one can pay whatever they are able to at any given time. To avoid interest charges it is to the taxpayers benefit to pay as much as you can.

Remember that dog licenses are to be renewed by April 30.

I thank you for your support this year.  
Respectfully submitted,

Gloria Seddon

**This Year's Annual Police Report is  
Dedicated in Memory of Larry Pare**



Larry loved his duties as school crossing guard at the Millot Green crosswalk. There were many mornings I would stop to chat with Larry while preparing to enforce the school zone speed limit. He always greeted me with a genuine smile, asked how things were going at the Police department and never once complained. I knew there were many mornings that Larry didn't feel well, but he still performed his duties ensuring our children crossed safely. He often spoke of the children as if they were his own. It reminded me of a mother hen tending to her chicks.

When I first started as Police Chief last July, I met with my two crossing guards to see if they needed new equipment or training. I immediately saw the need for new traffic vests, stop signs, and raincoats. I'll never forget the look of excitement in Larry's eyes when I handed him his new traffic vest and raincoat. He was so appreciative of such little things. I felt that was the least I could do for someone who stood in the harsh conditions of our New England weather.

I never got to tell Larry how he helped me besides covering his crosswalk. I had many issues to address in my new position. After our morning chats last fall, I would leave knowing that I could handle any situation after seeing him fight off such pain and being so determined to beat his illness. Boy did he fight hard.

Many folks would have laid down their stop sign long before Larry did. Larry kept going, and going, and going and outlasted the Energizer bunny. Whenever I feel like things are getting a little rough, Larry's smile, excitement and drive come into mind.

Larry Pare was a member of our little family at the Alstead Police Department. He performed his job with pride and professionalism. He was liked by the children and all who came in contact with him. Thank you for your dedication while serving on the Alstead Police Department – you will be missed by us and your flock.

Chief Christopher J. Lyons

### **2003 Annual Report Alstead Police Department**

The Police department has seen many changes and quality improvements in 2003.

I decided to phase out having part-time officers on the department and added a third full-time officer. I found it costly training and outfitting new officers. Many times the part-time officers were unable to work shifts due to conflict working other jobs. In some cases, they worked as many as four other jobs and would report for duty tired.

The department's current staff of three full-time officers, an animal control officer, a part-time secretary, and two school crossing guards adequately covers the police needs for Alstead, and I see no need for staff expansion in the foreseeable future.

Joliene "Jay" Davis resigned as part-time secretary and part-time officer to take a full-time position as dispatcher for the Cheshire County Sheriff's Communication Center. We wish her the best in her new position.

Officer Robert "Bob" Bromley was hired as a part-time officer. He came to us with over sixteen years of law enforcement experience. Officer Bromley became full-time on January 1, 2004 and will graduate from the New Hampshire Police Academy in Concord this March. We are extremely fortunate to have him on staff and serving the community.

The Police department now has written, signed Mutual Aid agreements with Acworth, Bellows Falls, VT, Charlestown, Langdon, Marlow, Surry, Swanzey and Walpole. Our neighbors have all been dedicated to assisting us when called upon. Officer safety and crime fighting effectiveness would be at risk without them.

Michele Koson was hired as part-time secretary in October. She works Monday through Friday, 8 AM to 12 noon, doing a great job greeting citizens and performing various other duties.

Sgt. Siani continues to do an excellent job prosecuting traffic, juvenile and misdemeanor cases in district court. However, we're still hoping to get on board with a regional prosecutor. The Town of Hinsdale has already said they want to join. Additional towns are needed to support a full-time prosecutor.

Sgt. Siani started the Kids & Cops Program at Alstead Elementary School this year, which focuses on children in second and third grades. Officers make at least one visit to the primary school per month, talking with children about the use of drugs and keeping themselves safe. Some of the safety topics are holiday safety, correct behavior around matches, stranger danger, and good touch-bad touch. The children have gotten to know their officers and feel more comfortable with them.

Officer Bromley and I completed first responder training in December and were certified by the National Registry of Emergency Medical Technicians. All three Alstead officers are certified first responders, enabling us to start treating patients and continue assisting EMS personnel upon their arrival. Both cruisers are now equipped with first responder kit bags, AED's and oxygen tanks. Other EMS personnel arriving on scene will be able to use our equipment until the ambulance arrives.

The Police department has been attending joint training with the Fire and Ambulance departments, which has fostered a closer working relationship.

Officer Bromley built three new workstations in November, better utilizing space at a minimal cost. He also built shelving in the storage room, which allows us to organize case files and equipment.

School crossing guard Larry Pare passed away in December. He worked the Millot Green crossing, safely crossing our children daily. Larry will be missed by all of us at the Police department. Karen Plaisted, who was an alternate crossing guard, has taken over Larry's position and is doing an excellent job. In memory of Larry, a child safety program was started which will help pay for

educational materials and equipment needed to complete child identification cards. Anyone wishing to donate to the program can make out a check to the Alstead Police Association c/o Christopher Lyons.

We were granted \$575.00 from the Bulletproof Vest Partnership Program towards the purchase of a new vest. It can be used anytime from now until 2007.

We were granted a \$1,700 Zoll AED Plus (automated external defibrillator) in June along with training from the New Hampshire Department of Safety, Bureau of Emergency Medical Services. I decided to purchase a second AED in December to ensure both cruisers are equipped at all times.

A new digital base radio for the station and two digital portable radios were purchased in December, so we would be ready when the Cheshire County Sheriff's Communications Center switches from analog to digital sometime in 2004. We were able to make this purchase after being extremely conservative with the budget. Making this purchase prior to December 31, 2003 saved us \$1,200.

I have taken on the duty of cruiser maintenance in my off time. I change oil, filters and handle other minor vehicle maintenance to help save money. I receive assistance from the Highway department with tire rotation and minor repairs. I would like to thank road agent David Crosby and his crew for their help throughout the year and for allowing us to use their highway barn.

Summary of Police Activities for 2003

Traffic		Calls for Service	
Warnings Issued	410	Calls Answered	916
Citations Issued	83	Criminal Investigations	123
Accidents	31	Arrests	25

The total amount of fines from citations was \$5,716.80. Of this money, 15% goes to the New Hampshire Police Academy, 5% goes to the Victim Witness Program, and the rest goes to the State of New Hampshire to cover court costs.

Speed continues to be a major contributing factor in motor vehicle accidents, especially on Gilsum Mine Rd.



Please report any suspicious persons or vehicles to us right away. We would rather check it out and find everything okay, than find that someone committed a crime we may have been able to stop or follow up on.

We appreciate Gloria Seddon, Molly Leonard, and Todd Walier for signing our arrest warrants, complaints and traffic citations throughout the year.

I would like to thank the Board of Selectmen and Linda Christie for their continued support.

Please feel free to stop by the station should you have any questions or suggestions. I'm more than happy to explain the operations of your Police department. If you have a concern about something, please bring it to our attention right away, rather than let it fester and getting upset.

Respectfully submitted,  
Chief Christopher J. Lyons

**2003 Annual Report  
Alstead Animal Control Report**

There were 44 related cases during the year, most of which required multiple follow-up visits.

8 Complaints of Cruelty to Animals resulted in 4 dogs and 8 cats being removed to the Monadnock Humane Society and one case being resolved when the owner voluntarily removed 2 dogs.

28 nuisance complaints resulted in 6 orders to abate a nuisance and 7 fines being issued.

1 first offense vicious dog fine was levied

1 first offense menace dog fine was levied.

14 stray dogs were picked up with all but four being reclaimed. Two cats were also impounded at the humane society. Total cost to the town for all impounded and confiscated animals was \$20.00.

4 wildlife complaints were also dealt with.

Dog licensure has increased over 28 % from when I started in November 2002 and is now at 490. Total revenue for the year was \$3,868.50 up 41.70 % from \$2,730 in 2002. Compliance with the dog licensure law continues to be a problem in Alstead with numerous owners having to pay fines for being late. The solution is very simple. Don't wait until May! Get your 2004 dog license now!

I thank the residents of Alstead, the finest town in NH, for being so receptive to my being here and working for you!

Sincerely,  
Russell H. Pope, JR.

## **2003 Annual Report Alstead Planning Board**

The Alstead Planning Board was busy last year with several additional work meetings, as well as a Municipal Law Update with the Zoning Board of Adjustment presented by the Town Attorney. The work meetings were used to continue work on updating the Town's Master Plan, including a presentation by Southwest Region Planning Commission in October to assist with this endeavor, further updating of forms/permits, work on the Capital Improvement Plan, and continued work on clarifying definitions in the Town's Zoning Ordinance.

On January 27<sup>th</sup> a Public a Public Hearing was held for proposed tree trimming work on a scenic road by Granite State Electric, and on March 10<sup>th</sup> a Public Hearing was held for a Earth Excavation Application by Kmiec Enterprises, LLC. The Alstead Planning Board received and approved three minor subdivisions. There were no applications received for major subdivisions. They also received two requests for Voluntary Mergers.

The Planning Board plans to continue updating the Master Plan in 2004, and welcomes public participation.

The regular meeting of the Alstead Planning Board is held on the second Monday of each month at 7:30 PM, at the Alstead Municipal Building. Work meetings are scheduled as needed on the fourth Monday of the month. Anyone interested in participating is welcome.

The Board has openings for Alternate Members. If interested, please contact any Member of the Planning Board, or Members of the Board of Selectmen, for more information. We would welcome your participation and input!

Peter Rhoades, Chairman  
Matt Saxton, ex officio  
Don Bascom  
Rose-Marie Caffrey  
Randy Rhoades  
Gloria Seddon  
Rich Nalevanko  
Juliana Stevens - Alternate  
David Konesko - Alternate  
Hans Waldmann - Alternate  
Michael Balamuth – Alternate

## **2003 Annual Report Alstead Board of Adjustment**

During this past year, two requests for Special Exceptions were received, as well as one that was continued from December 2002, which was Denied Without Prejudice. The two new requests were Approved with Conditions. One of the cases received two Motions for Rehearing, both of which were denied. That case went to Superior Court in October. The Court ruled in favor of the Town of Alstead early in January 2004. The Board also received one request for a Variance, which was Denied.

The Board has been busy at different times answering procedural questions, questions pertaining to the Ordinance, as well as having pre-application reviews and preliminary consultations. The Board plans to continue work on updating Zoning forms and instructions. Zoning Officer, Dale Wilson, has kept the Board informed concerning building permits and any activity that might require action by the Board.

The ZBA meets the first Monday of each month at 7:30 PM, at the Alstead Municipal Building. The public is welcome. The board is currently looking for additional Members. Any citizen interested in becoming a Member is encouraged to contact any Member of the Zoning Board of Adjustment, or Members of the Board of Selectmen. Your participation would be welcomed!

David Fiske, Chairman  
Samuel Sutcliffe  
Richard Minard  
David Collins  
Dennis Molesky

## **2003 Annual Report Alstead Fire Department**

The Alstead Fire Department has been busy this year. Our firefighters have been training hard; attending classes on Propane Emergencies, School Bus Extrication, Basic and Advanced Breathing Apparatus Operations, Passenger and Hybrid Vehicle Extrication, and much more. Additionally, 4 firefighters completed First Responder training.

We are proud to announce that in 2003 we received a grant from the Federal Emergency Management Agency (FEMA) & US Fire Administration that enabled us to purchase a thermal imaging camera, giving us the ability to locate fire victims quickly when seconds count. The camera's technology is also useful at hazardous materials incidents, car accidents, smoke investigations, and is available for use by the police department if needed.

Our Junior members have been active assisting in the stations and at fundraising and public awareness events. Many thanks to them and all that are helping to train them.

Emergency crews are finding it difficult at times to locate individual's homes and businesses. Please be sure that your "911" street numbers are **PROMINENTLY** displayed where emergency crews can easily see them from the road (and please take snow banks into consideration).

Please be aware that the Fire Department and Ambulance Service are volunteer organizations and gratefully accept new members at any time. Training and equipment is provided free of cost to the individual. See me or any member for information on joining.

### **2003 Activity Report**

24 Motor Vehicle Accidents	12 Drills
12 Mutual Aid Calls	4 Alarm Investigations
4 Illegal Burns/Brush Fires	1 Carbon Monoxide Alarm Investigation
5 Trees/Wires Down	5 Chimney Fires
3 Car Fires	4 Hazardous Materials Incidents
2 Assist the Ambulance	2 Stoves fires
2 Structure Fire	1 Washing Machine Fire
1 Public Assist	2 Furnace Malfunctions
12 Meetings	1 Mutual Aid Drill

**Total = 97 Calls**

Respectfully  
Kim J. Kercewich  
Fire Chief

**Carbon Monoxide Detectors and Smoke Detectors Save Lives**

## Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding area) is completely covered with snow. Violations of the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to \$2,000 and/or a year in jail, in addition to the cost of suppressing the fire.

A new law effective January 1, 2003 prohibits residential trash burning. Contact the New Hampshire Department of Environmental Services at (800) 498-6868 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information

Help us to protect you and our forest resources. Most New Hampshire wildfires are human caused. Homeowners can help protect their homes by maintaining adequate green space around the house and making sure that the house number is correct and visible. Contact your fire department or the New Hampshire Division of Forests and Lands at [www.nhdfi.org](http://www.nhdfi.org) or 271-2217 for wildland fire safety information.

### 2003 FIRE STATISTICS

(All fires Reported thru November 03, 2003)

#### TOTALS BY COUNTY

	<u># of Fires</u>	<u>Acres</u>
Belknap	40	4.86
Carroll	46	13.99
Cheshire	8	.68
Coos	7	17.40
Grafton	22	12.60
Hillsborough	60	11.34
Merrimack	98	10.45
Rockingham	56	18.54
Strafford	34	7.94
Sullivan	3	2.03

#### CAUSES OF FIRES REPORTED

Arson	10
Campfire	25
Children	13
Smoking	20
Debris	226
Railroad	3
Lightning	2
Equipment	8
Misc*	67

(\*Misc: powerlines, fireworks, electric fences, etc.)

	<u>Total Fires</u>	<u>Total Acres</u>
2003	374	100
2002	540	187
2001	942	428
2000	516	149

ONLY YOU CAN PREVENT WILDLAND FIRES

## **2003 Annual Report Alstead Ambulance**

- 134 -- calls for service
- 2 --- successful resuscitations from cardiac arrest
- 21 --- motor vehicle accidents
- 31 --- calls utilizing an EMT-Paramedic from an outside agency
- 5.5 -- minute average response time
- 21 -- members – 3 EMT-Intermediates, 7 EMT Basics, 9 First Responders,  
2 Apprentices

The Alstead Ambulance has had a great year! New members, excellent training opportunities, better communication and renewed energy have enabled the squad to provide top-notch care to the Alstead community. We continue to be staffed by a diverse crew from all walks of life who leave jobs, school and family when called on for service and are able to provide for our patient's needs quickly and effectively.

We are proud and very lucky to have 2 apprentice members this year: Shaena Hakey and Sonja Anderson, both high school students who are just starting their careers in Emergency Medical Services. Both young women have worked hard studying to be First Responders and are valuable members of our team. The many adult members of the squad who also deserve recognition this year are our "crop" of new First Responders: Anton Elbers, Mike Farnsworth, Mike Hawkins, Anna Kercewich, Jodi Kercewich, and Bobbie Wilson; and Lisa Bingham and Jennifer Merritt who qualified as EMT-Basics in 2003 (Jen is a former apprentice member who is now studying to be a paramedic). Additionally, Joe Holmes, also of Acworth Rescue, completed his training as an EMT-Basic Instructor for the State of New Hampshire. The hard work and determination exhibited by all these members is much appreciated... congratulate them on their accomplishments if you see them in passing.

The Ambulance Crew joins me in asking for your support on Warrant Article 9 to purchase a new defibrillator. Our current unit, over ten years old, badly needs replacing, and a new unit, although expensive, will allow us to expand our scope of practice and administer more effectively to cardiac patients. If you have any questions, crew members are available every Sunday from 9:30-11:00 and all day on Voting Day, March 9<sup>th</sup>, at the Alstead Village Fire Station to answer your questions and show you the equipment.

Respectfully Submitted,  
Tamsen Howes, NREMT-I  
Captain

**2003 Annual Report**  
**Shedd Porter Memorial Library Trustees**

The Trustees wish to thank the many friends of the library for their continuing and generous support. Your donations over the past year have allowed the library to purchase more books than would otherwise be possible, for the greater enjoyment of all. The library can accept donations of recently published works of fiction and non-fiction, as well as cash donations. Our library continues to have one of the largest per capita book circulations in the State of New Hampshire. Thank you also to the many volunteers who give time, effort, and support for the special programs that the library sponsors each year. We are very proud of all the wonderful new books we have for adults and children.

We appreciate the dedication of Julia Cunniff, our Librarian, and Peggy Fullum, her assistant for their work in maintaining and expanding our collection.

We are looking forward to having some pointing done on the Library as part of our maintenance of this historical building.

Respectfully submitted,  
Shedd Porter Memorial Library Trustees

Almut Yakovleff, Chairman  
Carol Renzelman, Secretary  
Mary Lou Huffling, Treasurer  
Erin Heidorn  
David Vincent



**2003 Annual Report**  
**Shedd Porter Memorial Library**

This year's total circulation of 13,186 was divided among the following categories: Adult fiction and non-fiction, junior books, magazines, and books on tape.

We welcomed 41 new members to the library this year.

"Reading Rocks the Granite State" was the theme for this summer's reading program. Dinosaurs reigned! Thanks to author and illustrator, John Steven Gurney, who read his book "Dinosaur Train" and drew caricatures of each child. Thanks to our story time readers: Christine Goeway, Ann Acheson, Jane Hutton, Mary Lou Huffling, Bob Cunniff and Malanie Marsden. Thanks also to our crafters: Michael Heidorn, Judy Ryner and Bronwen Jones.

Thanks to all the many people who have made donations to the library: Mrs. Lora Whitton of Sarasota, Florida; Miss Catherine MacDonald of the Marquis George MacDonald Foundation of New York; Mr. Frank Caruso of Cos Cob, Connecticut; the LufkinFamily; Mr. Ward Archer of California; the Maltby Family of NYC; Robin Kmiec and Donna Lund of Alstead; the Cold River LAC; Bob Cunniff of Galloway Tours and Services; Judy Ryner of Alstead; and Norman Ussery of Acworth. It was a banner year!

Our Annual Craft Fair will be held on Saturday, March 13 from 10-2 at the library, celebrating National Craft Month.

Thanks to my assistance, Peggy Fullam and Verna Niles for all their help. Thanks also to the Trustees and the people of Alstead and Langdon for their continued support.

Sincerely,  
Julia Cunniff  
Librarian

## **2003 Annual Report**

### **Alstead Cemetery Commission**

Maintenance of our seven cemeteries was conducted as usual, although we had substantial rain which extended the grass growing season and we were a bit short handed as Ed Hatch took the summer off to attend to other projects.

We have been very concerned about the condition of hundreds of grave markers in our cemeteries for the past ten to fifteen years, fallen, broken, leaning, etc. The three cemeteries with the greatest need for repairs are Mapleside (Mechanic Street), Alstead Center (Rte 12A Alstead Center), and West (Rte 123 East Alstead).

During 2003 we contacted a firm from Vermont that specializes in stone repair and started work at Mapleside Cemetery. They fixed sixty-three of the worst stones, which is a good start.

During 2004 we plan to have the same company move into Alstead Center Cemetery and repair around fifty of the stones in greatest need.

During 2003 we also did tree pruning and removal of some of the old maples at Mapleside Cemetery.

Burial Lots can be purchased by calling Reginald Clark at 835-6007.

Respectfully submitted:  
Alstead Cemetery Commission

Reginald Clark  
Roberta Young  
Bruce A. Bellows

**2003 Annual Report  
Trustee of Trust Funds**

Income from the Trust Funds has continued at a low rate this past year. Thus the Library has experienced another lean year. Income from the Cemetery Trust Funds has been adequate to maintain our Cemeteries in good order.

New Cemetery Trust Funds established during 2003:

David and Roberta Young	\$200.00
Glenn F. Taylor	200.00
Donald and Kathryn Bascom	400.00
Robert Chatfield	200.00
Barbara Pare	300.00

Cemetery Lots are available and may be acquired by contacting Reginald Clark, Cemetery Commissioner, at 835-6007.

Respectfully,  
Trustees of Trust Funds

Reginald Clark  
Roberta Young  
Bruce A. Bellows

## 2003 Annual Report Alstead Transfer & Recycling Center

The Town of Alstead disposed of 440 tons of trash in 2003. Over the past 6 months, the weekly disposal rates have increased from 7.1 tons/week to over 9 tons/week. In order to keep our disposal costs down, now is the time for everyone in Alstead to step up to the plate and do their part. If we dispose of less and recycle more, we will save money in 2004.

Does recycling make sense? It does. It currently costs the Town of Alstead \$73/ton to dispose of trash and the cost is projected to increase considerable this year. Landfills are filling up, incinerators are shutting down, and waste disposal is getting more and more expensive. Every bit of material that we can divert away from the waste stream is a cost savings, not to mention a savings of natural resources in the form of raw materials needed to manufacture new products. In 2003, the residents of Alstead diverted the following tons of materials away from the solid waste stream:

Mixed paper .....	74.59 tons
Bottles and cans .....	23.61 tons
Glass .....	90.00 tons
Scrap metal.....	92.28 gross tons
Tires .....	16.29 tons
Electronics .....	6.80 tons
<u>Clothing .....</u>	<u>1.00 tons</u>
AVOIDED COST .....	\$22,300.61

What else can we do? Take a look at your purchasing habits. Buy packaging with the fewest layers of packaging material. Think lightweight, refills, concentrates and buying in bulk. Avoid buying things that are designed to be used only once. Bad packaging uses more material than is necessary to do the job. You end up paying for the package, not just the product inside it, paying taxes to throw it away, and throwing away all the natural resources that went into the packaging.

Take a look at what is in your trash. Are there things there that can be recycled at the Alstead Transfer Station (see list below)? Are there things there you wish Alstead would recycle? Come talk to us...we would love to provide more opportunities to recycle.

Tamsen Howes, Manager

**Alstead recycles:**

**Mixed Paper** (cardboard, boxboard, newspaper, magazines, office paper, junkmail, construction paper, Post-It notes)

**Mixed Containers** (plastic bottles and metal cans)

**Glass** (windowglass, drinking glass, glass bottles, pottery, ceramic)

**Scrap Metal**

**Electronics**

**Used Motor Oil**

**Tires**

**Rechargeable Batteries**

**Fluorescent Bulbs**

**Foam Packing “Peanuts”**

**Printer Cartridges**

And don't forget the **Swap Shop**: if you would give it to a friend or sell it in a yard sale, we'll accept it in the Swap Shop!

## **2003 Annual Report**

### **Alstead Conservation Commission**

The Alstead Conservation Commission meets on the first Wednesday of each month at 5:30 PM at the Municipal Offices. We invite all interested residents to our meetings and welcome your insight and input.

After many years of dedicated service to the Alstead Conservation Commission and indeed, to the town of Alstead, Howard Weeks has submitted his resignation. We wish to thank him publicly for untiring efforts in promoting conservation for the past 15 years while serving on the conservation commission. For most of these years, he served as chair. He has promised to continue to work with the commission in an advisory capacity and on occasional projects.

This year, with the help of UNH graduate students, a basic Natural Resource Inventory was completed for the town of Alstead. The resource maps and studies will assist the Town Boards when updating the Master Plan. At the Town Meeting in March, residents assisted the ACC in inventorying mammals and birds seen within the past year in Alstead, wildlife corridors and to list areas of significant importance. 55 surveys from households were returned, compiled and are part of the natural resource inventory.

The ACC sponsored a snowshoe trek at Kidders Pond and a winter tracking walk along the Cold River.

Earth Machine Compost Bins were sold for the second year, thirty were sold, four more than last year. These bins can reduce the amount of household waste taken to the Transfer Station while providing enrichment to local gardens.

Arbor Day was celebrated on May 14 with students planting a Lilac Tree at Vilas School. Alstead also received commendation as a Tree City in 2002 from the National Arbor Day Foundation. Students who pledged to plant and care for a lilac, received one to take home.

The ACC sponsored a meeting between the Selectmen, DES, and the CRLAC and Alstead residents to discuss concerns about Vilas Dam. An inspection has been done on the dam by an engineering firm and DES. The town is now working on updating scheduled maintenance and emergency action plans for Vilas Pool and Dam to comply with DES recommendations.

The ACC had a booth at the Town Festival in July to display the completed Natural Resource Inventory, Trees, and Wildlife boxes, Alstead Town Maps and the Wildlife Survey. Over 100 people visited the booth and were interested in identifying the fur pelts, and the leaf and wood matching game. We also provided pamphlets on Rabies, West Nile Virus, and Lyme Disease.

Cultural/Recreational Resource Maps of Alstead are still available at the Municipal Offices, library and Minuteman Café for \$2 each.

In August, conservation commissioners monitored conservation easements by walking the properties and filing the reports.

A grant of \$1,860 for trees and shrubs from the State Forestry Mini-grant Program was awarded to the ACC to use in Papermill Park and Millot Green. An octagonal picnic table, additional bench, and trash and recycle bins have also been added to the park with proceeds from Garden Tour funds. Spring bulbs were planted in November at the park.

We still plan to meet on the second Saturday of every month - April through October from 9:30-11:30 at Papermill Park to weed, prune and plant. We encourage residents to join us in caring for the park.

Sincerely,  
Marilou Blaine, Cindy Hendrick, Sarah Webb, Howard Weeks and Joy Nalevanko, chair

**The Alstead Conservation Commission aims to work in partnership with the community to assess and conserve natural resources by providing education and encouraging outdoor recreation, wise use, and best management.**

# Cold River Local Advisory Committee: 2003 Annual Report

Acworth, Alstead, Charlestown, Langdon, Lempster, Marlow,  
Unity, Walpole

The Cold River Local Advisory Committee (CRLAC) was formed when the Cold was designated a State Protected River by the State Legislature in 1999. The committee consists of citizen representatives appointed by selectboards from the five towns in the watershed that touch the river: Acworth, Alstead, Langdon, Lempster, and Walpole. The CRLAC is developing a River Management Plan that will guide its long-range work throughout the watershed. The committee also reviews all projects needing state and federal permits, which could impact the river.

## CRLAC ACCOMPLISHMENTS IN 2003

- Organized the third annual Winter Workshops series, which provided education about wetlands, amphibians, winter wildlife tracking, and birds. In addition, a tracking session on snowshoes in the Acworth Wetlands and a spring walk along Lempster's Dodge Brook to find Migratory Birds got lots of people outdoors having a great time. Many thanks to Alstead's Shedd-Porter Library for letting us hold our indoor workshops there. We also worked with the Acworth Historical Society to organize a summer walk along the river behind the Village Store to study native plants and streambanks.
- Produced the River Journal Calendar for 2004. Travis Hussey, our terrific environmental educator and AmeriCorps volunteer, completed his work with 82 students and their four teachers in grades 3-6 at Acworth, Langdon, Goshen-Lempster, and Alstead's Vilas School. Among other things, they studied water conservation, macroinvertebrates (such as stoneflies, mayflies, caddisflies), and wildlife habitats. They also kept nature journals during the year. All this work contributed to a remarkable calendar, sales of which will help fund more environmental education in schools through our partnership with the Fall Mountain Educational Endowment Fund. We are grateful for support from the Vermont Institute of Natural Science, the Connecticut River Partnership Program, the Town of Alstead, local conservation commissions, and an anonymous grant source for assistance with projects.



- Completed our first full year of water quality monitoring using the state's VRAP equipment. Test results for pH, temperature, conductivity, dissolved oxygen and turbidity continue to show that the Cold River generally has excellent water quality. Heavy rains, however, occasionally put large amounts of sediment into tributaries, discoloring the river and possibly disrupting aquatic life cycles in certain times of the year. Also, the state has classified parts of the river as “impaired” due to low pH values in the upper stretches of the river and high bacteria counts at Vilas Pool. We hope to expand our monitoring program in 2004 to better understand the relationship between river water quality and precipitation, land use, road salt, bacteria, wetlands, tributaries, etc. Consequently, through local donations and grants from the CT River Joint Commissions and the New England Grassroots Environmental Fund, the LAC has purchased its own water quality monitoring equipment, complete with weather station and velocity meter, as well as nets and other gear. In addition, we trained with NH DES and started a long-term biomonitoring project to track macroinvertebrate populations.
- Participated in the review of the trout habitat project in Walpole designed by the NH Coldwater Fisheries Coalition and Trout Unlimited. We acknowledge and appreciate Cold River Materials for their participation in habitat improvement, redesign of a dam, and removal of an aging overhead “trolley” in their stretch of the river.
- Continued work on a voluntary river management plan for the Cold River.

The Advisory Committee welcomes your participation on any or all of our projects. If you are interested in joining our committee, please speak with your selectboard. If there is an opening, they may make a nomination to the board. However, with or without official membership status, we welcome all volunteers! We meet on the third Thursday each month, 7-9PM, usually in the Alstead Municipal Offices. To be on our email notices for workshops or monitoring events, call any member to let us know.

We thank everyone who has worked with us during the past year. With your interest and enthusiasm, our work continues to be enjoyable and productive.

# Cold River Local Advisory Committee: 2003 Annual Report

Acworth, Alstead, Charlestown, Langdon, Lempster, Marlow,  
Unity, Walpole

Sincerely, Deborah Hinman, Chair, and Pam O'Hara, Vice Chair

**Acworth:** Joanna Dennett (Associate member), Laura Malinoski-Adams, Deborah Hinman (835-2309)

**Alstead:** Howard Weeks, Mike Heidorn, and Sam Sutcliffe

**Langdon:** Jenny Polcari, Cathy MacDonald

**Lempster:** Erik Walker

**Walpole:** Pam O'Hara, Austin Hunter, and Charlie Montgomery  
(Associate member)

**Agency partners:**

- Vicky Boundy, Senior Planner of Upper Valley Lake Sunapee Regional Planning Commission
- Steve Couture and Beth Krumrine of DES' NH River Management and Protection Program.

Many thanks to previous CRLAC members Gordon Gowen and Torrey Greene of Acworth; Max Warren of Lempster; Duncan Watson and Tina Tidd of Walpole; Almut Yakoleff of Alstead, and Joanna Dennett of Langdon.

## **2003 Annual Report Alstead Historical Society**

The Alstead Historical Society has had a wonderful year in 2003! We incorporated early in the year and elected a Board of Trustees to meet monthly to discuss and decide upon projects at hand. Our membership has grown to 41 members, some of whom give very generously of their time, helping as docents and volunteering with care of the collection. Dave French, our Corporate Secretary, successfully filed for a 501 (c) 3 status (Federal Tax-Exempt Status for Charitable Societies); this will be very helpful to us as we proceed with projects needing grant funding. We hired an Architectural Surveyor, Elizabeth Colburn, to do a professional itemization of our building; Elizabeth summarized her findings in a detailed Building Condition Assessment Report which will help us as we begin the process of stabilizing and upgrading the museum structure and climate. (We have been dehumidifying the museum this past summer and the results are encouraging.)

In the coming year we hope to address the issue of Ultra-Violet protection in the downstairs windows of the Maybelle Still Building. This is critical for the protection of items when on display.

Work with the collection has proceeded in committee form. Many of our old photographs are now organized and protected in archival sleeves. We are beginning to do similar work on our documents. One of our early diaries is being transcribed, and a small amount of oral history has been recorded on cassettes. We very much welcome anyone who is interested to come and work with us!

We have hosted several educational meetings this year. In June Ben Allison showed his classic slides of Alstead people and scenery circa the 1960's. In July we once again brought items from the collection to the Alstead Festival for people to enjoy. In October Tafi Brown gave a very thorough and fascinating talk on Cyanotypes – what they are and how they are made – featuring her own work and an early cyanotype quilt which has just been given to the Society by Dick and Betty Minard. Refreshments are always served and everyone is welcome – look for fliers on bulletin boards for the next event!

Museum hours are now Memorial day through Columbus Day, first and third Wednesdays (6-8pm) and first and third Sundays (1-4pm). Do come visit! Our collection is truly remarkable.

With our thanks to everyone who has generously donated resources and time to our Society, and on behalf of all the Trustees,

- Lark Leonard, Recording Secretary

**TOWN OF ALSTEAD, NEW HAMPSHIRE**

**TABLE OF CONTENTS**

**DECEMBER 31, 2003**

	<u>PAGES</u>
<i>INDEPENDENT AUDITOR'S REPORT</i> .....	1
<i>GENERAL PURPOSE FINANCIAL STATEMENTS</i>	
<i>EXHIBIT</i>	
A Combined Balance Sheet - All Fund Types and Account Group .....	2
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds .....	3
C Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - General and Special Revenue Funds .....	4
D Combined Statement of Revenues, Expenses and Changes in Fund Balance - All Nonexpendable Trust Funds .....	5
E Combined Statement of Cash Flows - All Nonexpendable Trust Funds .....	6
<i>NOTES TO FINANCIAL STATEMENTS</i> .....	7 - 19
<i>SUPPLEMENTAL SCHEDULES</i>	
<i>GENERAL FUND</i>	
A-1 Statement of Estimated and Actual Revenues .....	20
A-2 Statement of Appropriations, Expenditures and Encumbrances .....	21 - 22
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance .....	23
<i>SPECIAL REVENUE FUNDS</i>	
B-1 Combining Balance Sheet .....	24
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	25
<i>Statements of Revenues, Expenditures and Changes in Fund Balance</i>	
B-3 Shedd Porter Memorial Library Fund .....	26
B-4 Vilas Pool Fund .....	27
B-5 Conservation Commission Fund .....	28
B-6 Transfer Station Fund .....	29
<i>TRUST AND AGENCY FUNDS</i>	
C-1 Combining Balance Sheet .....	30
<i>SCHEDULE</i>	
I Summary of Town Clerk's Account .....	31
II Trust Funds - Summary of Principal and Income - Cost Basis .....	32
<i>INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS</i> .....	33



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Alstead, New Hampshire as of and for the year ended December 31, 2003 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with accounting principles generally accepted in the United States of America. As is the case with many municipal entities in the State of New Hampshire, the Town of Alstead has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead as of December 31, 2003, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Alstead taken as a whole. The combining and individual fund financial statements listed as schedules and the other supplementary information labeled Schedules I and II in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Alstead. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Plodzik & Sanderson*  
*Professional Association*

January 22, 2004

*EXHIBIT A*  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Balance Sheet*  
*All Fund Types and Account Group*  
*December 31, 2003*

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund Types</u>	<u>Account Group</u> <u>General</u>	<u>Total</u> <u>(Memorandum</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Trust and</u> <u>Agency</u>	<u>Long-Term</u> <u>Debt</u>	<u>Only)</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>					
<u>Assets</u>					
Cash and Equivalents	\$ 723,745	\$ 109,320	\$ 2,465	\$	\$ 835,530
Investments		17,631	544,728		562,359
<u>Receivables (Net of</u>					
<u>Allowances For Uncollectible)</u>					
Taxes	313,886				313,886
Accounts		1,386			1,386
Interfund Receivable			772,359		772,359
Prepaid Items	4,362				4,362
<u>Other Debits</u>					
Amount to be Provided for					
Retirement of General Long-Term Debt				37,468	37,468
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 1,041,993</u></b>	<b><u>\$ 128,337</u></b>	<b><u>\$ 1,319,552</u></b>	<b><u>\$ 37,468</u></b>	<b><u>\$ 2,527,350</u></b>
<b><u>LIABILITIES AND EQUITY</u></b>					
<u>Liabilities</u>					
Accounts Payable	\$ 37,156	\$	\$	\$	\$ 37,156
Intergovernmental Payable			776,536		776,536
Interfund Payable	772,359				772,359
Deferred Revenue	31,211	1			31,212
Capital Leases Payable				37,468	37,468
Total Liabilities	<u>840,726</u>	<u>1</u>	<u>776,536</u>	<u>37,468</u>	<u>1,654,731</u>
<u>Equity</u>					
<u>Fund Balances</u>					
Reserved For Endowments			346,365		346,365
Reserved For Special Purposes			196,651		196,651
<u>Unreserved</u>					
Designated For Special Purposes		128,336			128,336
Undesignated	<u>201,267</u>				<u>201,267</u>
Total Equity	<u>201,267</u>	<u>128,336</u>	<u>543,016</u>		<u>872,619</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$ 1,041,993</u></b>	<b><u>\$ 128,337</u></b>	<b><u>\$ 1,319,552</u></b>	<b><u>\$ 37,468</u></b>	<b><u>\$ 2,527,350</u></b>

The notes to financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*All Governmental Fund Types and Expendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2003*

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
<u>Revenues</u>				
Taxes	\$ 574,140	\$ 1,590	\$	\$ 575,730
Licenses and Permits	255,174			255,174
Intergovernmental	176,835			176,835
Charges for Services	26,031	8,625		34,656
Miscellaneous	<u>64,942</u>	<u>32,979</u>	<u>1,996</u>	<u>99,917</u>
<u>Total Revenues</u>	<u>1,097,122</u>	<u>43,194</u>	<u>1,996</u>	<u>1,142,312</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	337,296			337,296
Public Safety	226,138			226,138
Highways and Streets	322,441			322,441
Sanitation	91,660	8,147		99,807
Health	12,113			12,113
Welfare	7,944			7,944
Culture and Recreation	7,521	35,563		43,084
Conservation	1,064	5,267		6,331
Debt Service	24,870			24,870
Capital Outlay	<u>83,301</u>			<u>83,301</u>
<u>Total Expenditures</u>	<u>1,114,348</u>	<u>48,977</u>		<u>1,163,325</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over (Under) Expenditures</u>	<u>(17,226)</u>	<u>(5,783)</u>	<u>1,996</u>	<u>(21,013)</u>
<u>Other Financing Sources (Uses)</u>				
Interfund Transfers In	10,000	20,201	20,000	50,201
Interfund Transfers Out	<u>(40,000)</u>		<u>(10,000)</u>	<u>(50,000)</u>
<u>Total Other Financing Sources and Uses</u>	<u>(30,000)</u>	<u>20,201</u>	<u>10,000</u>	<u>201</u>
<u>Net Change in Fund Balances</u>	<u>(47,226)</u>	<u>14,418</u>	<u>11,996</u>	<u>(20,812)</u>
<u>Fund Balances - January 1</u>	<u>248,493</u>	<u>113,918</u>	<u>139,839</u>	<u>502,250</u>
<u>Fund Balances - December 31</u>	<u>\$ 201,267</u>	<u>\$ 128,336</u>	<u>\$ 151,835</u>	<u>\$ 481,438</u>

The notes to financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (Budgetary Basis)*  
*General and Special Revenue Funds*  
*For the Fiscal Year Ended December 31, 2003*

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$ 566,779	\$ 574,140	\$ 7,361
Licenses and Permits	230,010	255,174	25,164
Intergovernmental	326,463	174,202	(152,261)
Charges for Services	20,134	26,031	5,897
Miscellaneous	60,000	64,942	4,942
<u>Total Revenues</u>	<u>1,203,386</u>	<u>1,094,489</u>	<u>(108,897)</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	359,097	330,296	28,801
Public Safety	231,758	223,505	8,253
Highways and Streets	305,700	322,441	(16,741)
Sanitation	84,570	91,660	(7,090)
Health	15,000	12,113	2,887
Welfare	9,000	7,944	1,056
Culture and Recreation	8,500	7,521	979
Conservation	161,180	1,064	160,116
Debt Service	28,231	24,870	3,361
Capital Outlay	83,588	83,301	287
<u>Total Expenditures</u>	<u>1,286,624</u>	<u>1,104,715</u>	<u>181,909</u>
<u>Deficiency of Revenues Under Expenditures</u>	<u>(83,238)</u>	<u>(10,226)</u>	<u>73,012</u>
<u>Other Financing Sources (Uses)</u>			
Interfund Transfers In	10,000	10,000	
Interfund Transfers Out	(40,000)	(40,000)	
<u>Total Other Financing Sources and Uses</u>	<u>(30,000)</u>	<u>(30,000)</u>	
<u>Net Change in Fund Balances</u>	<u>(113,238)</u>	<u>(40,226)</u>	<u>73,012</u>
<u>Unreserved Fund Balances - January 1</u>	<u>241,493</u>	<u>241,493</u>	
<u>Unreserved Fund Balances - December 31</u>	<u>\$ 128,255</u>	<u>\$ 201,267</u>	<u>\$ 73,012</u>



Annually Budgeted Special Revenue Fund			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 566,779	\$ 574,140	\$ 7,361
			230,010	255,174	25,164
			326,463	174,202	(152,261)
			20,134	26,031	5,897
	<u>10,813</u>	<u>10,813</u>	<u>60,000</u>	<u>75,755</u>	<u>15,755</u>
	<u>10,813</u>	<u>10,813</u>	<u>1,203,386</u>	<u>1,105,302</u>	<u>(98,084)</u>
			359,097	330,296	28,801
			231,758	223,505	8,253
			305,700	322,441	(16,754)
			84,570	91,660	(7,090)
			15,000	12,113	2,887
			9,000	7,944	1,056
20,000	27,352	(7,352)	28,500	34,873	(6,373)
			161,180	1,064	160,116
			28,231	24,870	3,361
			<u>83,588</u>	<u>83,301</u>	<u>287</u>
<u>20,000</u>	<u>27,352</u>	<u>(7,352)</u>	<u>1,306,624</u>	<u>1,132,067</u>	<u>174,557</u>
<u>(20,000)</u>	<u>(16,539)</u>	<u>3,461</u>	<u>(103,238)</u>	<u>(26,765)</u>	<u>76,473</u>
20,000	20,201	201	30,000	30,201	201
			<u>(40,000)</u>	<u>(40,000)</u>	
<u>20,000</u>	<u>20,201</u>	<u>201</u>	<u>(10,000)</u>	<u>(9,799)</u>	<u>201</u>
	3,662	3,662	(113,238)	(36,564)	76,674
<u>30,519</u>	<u>30,519</u>		<u>272,012</u>	<u>272,012</u>	
<u>\$ 30,519</u>	<u>\$ 34,181</u>	<u>\$ 3,662</u>	<u>\$ 158,774</u>	<u>\$ 235,448</u>	<u>\$ 76,674</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT D*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Combined Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 2003*

---

<u>Operating Revenues</u>	
New Funds	\$ 1,700
Interest and Dividends	2,949
Net Increase in Fair Value of Investments	<u>22,602</u>
<u>Total Operating Revenues</u>	<u>27,251</u>
<u>Operating Expenses</u>	
Trust Income Distributions	10,530
Transfers Out To Other Funds	<u>201</u>
<u>Total Operating Expenses</u>	<u>10,731</u>
<u>Operating Income</u>	16,520
<u>Fund Balance - January 1</u>	<u>374,661</u>
<u>Fund Balance - December 31</u>	<u>\$ 391,181</u>

The notes to financial statements are an integral part of this statement.

*EXHIBIT E*  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
*Combined Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
**For the Fiscal Year Ended December 31, 2003**

---

<u>Cash Flows From Operating Activities</u>	
Cash Received as New Funds	\$ 1,700
Cash Received as Interest and Dividends	2,984
Cash Paid as Trust Income Distributions	(10,555)
Cash Paid to Other Funds	<u>(201)</u>
<u>Net Cash Used by Operating Activities</u>	<u>(6,072)</u>
<u>Cash Flows From Investing Activities</u>	
Purchase of Investments	(3,657)
Proceeds From Sale and Maturities of Investments	<u>10,500</u>
<u>Net Cash Provided by Investing Activities</u>	<u>6,843</u>
<u>Net Increase in Cash</u>	771
<u>Cash - January 1</u>	<u>1,694</u>
<u>Cash - December 31</u>	<u>\$ 2,465</u>

*Reconciliation of Operating Income to  
Net Cash Used by Operating Activities*

<u>Operating Income</u>	<u>\$ 16,520</u>
<u>Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities</u>	
Net Increase in Fair Value of Investments	(22,602)
Increase in Intergovernmental Payable	<u>10</u>
<u>Total Adjustments</u>	<u>(22,592)</u>
<u>Net Cash Used by Operating Activities</u>	<u>\$ (6,072)</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

*Table of Contents*

<b>Summary of Significant Accounting Policies</b> .....	1
Reporting Entity .....	1 - A
Basis of Presentation .....	1 - B
Measurement Focus/Basis of Accounting .....	1 - C
Assets, Liabilities and Fund Equity .....	1 - D
Cash, Cash Equivalents and Investments .....	1 - D - 1
Receivables .....	1 - D - 2
Interfund Balances and Activity .....	1 - D - 3
Prepaid Items .....	1 - D - 4
Compensated Absences .....	1 - D - 5
Deferred Revenue .....	1 - D - 6
Accrued Liabilities and Long-Term Obligations .....	1 - D - 7
Fund Equity .....	1 - D - 8
Estimates .....	1 - D - 9
Memorandum Only - Total Columns .....	1 - D - 10
<b>Stewardship, Compliance and Accountability</b> .....	2
Budgetary Information .....	2 - A
Budget/GAAP Reconciliation .....	2 - B
Excess of Expenditures Over Appropriations .....	2 - C
<b>Detailed Notes on All Funds and Account Groups</b> .....	3
Cash, Cash Equivalents and Investments .....	3 - A
Taxes Receivable .....	3 - B
Other Receivables .....	3 - C
Interfund Balances and Transfers .....	3 - D
Intergovernmental Payable .....	3 - E
Deferred Revenue .....	3 - F
Long-Term Debt .....	3 - G
<b>Other Matters</b> .....	4
Pensions .....	4 - A
Risk Management .....	4 - B
Contingent Liabilities .....	4 - C
Private Trust Fund .....	4 - D
New Reporting Standard .....	4 - E

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**1-A     Reporting Entity**

The Town of Alstead, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by U.S. generally accepted accounting principles, these financial statements present the Town of Alstead (primary government). Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

**1-B     Basis of Presentation**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*Governmental Fund Types*

**General Fund** - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

*Fiduciary Fund Types*

**Trust and Agency Funds** - These funds account for assets held or established under a formal trust agreement or Town Meeting vote, or assets held by the Town as a trustee or agent for individuals, private organizations, or other units of government.

*Account Groups*

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations. The Town uses the following account groups:

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

**General Fixed Assets Account Group** - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the applicable fund. These acquisitions are required to be capitalized at historical cost in the General Fixed Assets Account Group. In accordance with the practice followed by many other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by U.S. generally accepted accounting principles, is not included in this financial report.

**General Long-Term Debt Account Group** - This account group is established to account for all long-term debt of the Town.

**1-C      Measurement Focus/Basis of Accounting**

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and most miscellaneous revenues are recorded when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for prepayments, debt service, and other long-term obligations, which are recognized when due.

Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Using this basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred (flow of economic resources measurement focus).

**1-D      Assets, Liabilities and Fund Equity**

**1-D-1    Cash, Cash Equivalents and Investments**

**Cash and Cash Equivalents** - Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

New Hampshire statutes require that the Town treasurer have custody of all moneys belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

**Investments** - Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the Board of Selectmen, invest the excess funds. New Hampshire law authorizes the Town to invest in the following types of obligations:

- Obligations of the United States Government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits, or
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are stated at fair value as of the balance sheet date which is based on quoted market prices.

**1-D-2    Receivables**

All tax and trade receivables are shown net of an allowance for uncollectible amounts.

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. An allowance has been established for any taxes where there is uncertainty of collection. In addition, a portion of the current uncollected balance for which there is a potential of abatement or tax deeding has also been included in the allowance.

As prescribed by law, the Tax Collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

Various service charges are recorded as revenue for the period when service was provided.

**1-D-3    Interfund Balances and Activity**

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. An interfund receivable/payable has been recorded to account for the portion of the property tax activity in the General Fund that is due to the school district from the Agency Fund.

**1-D-4    Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**1-D-5    Compensated Absences**

Employees are entitled to certain compensated absences based on their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2003*

1-D-6 Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

1-D-7 Accrued Liabilities and Long-Term Obligations

All payables and accrued liabilities are reported in the financial statements.

In general, Governmental Fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, claims and judgements, and compensated absences that will be paid from Governmental Funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year.

The Town reports long-term debt of Governmental Funds at face value in the General Long-Term Debt Account Group.

1-D-8 Fund Equity

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or that do not represent available, spendable resources, and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific purposes.

The following reserves are used by the Town:

**Reserved for Encumbrances** - is used to account for open purchase orders, contracts and other commitments at year-end for which goods and services have not been received.

**Reserved for Endowments** - represents the principal balance of the Town's Nonexpendable Trust Funds which must be held for investment purposes only.

**Reserved for Special Purposes** - is used to account for the unencumbered balance of restricted funds. These consist of the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

The following designation is used by the Town:

**Designated for Special Purposes** - is used to account for the unencumbered balances of Special Revenue Funds.



**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

**1-D-9**   Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**1-D-10**   Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with U.S. generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A**   Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Shedd Porter Memorial Library Funds. Except as reconciled on the following page, budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2003, \$113,238 of the beginning General Fund fund balance was applied for this purpose.

**2-B**   Budget/GAAP Reconciliation

Amounts recorded as budgetary revenues and expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with U.S. generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

( 69 . )

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

	General Fund	Special Revenue Funds
<u>Revenues and Other Financing Sources</u>		
Per Exhibit C (Budgetary Basis)	\$ 1,104,489	\$ 31,014
<u>Adjustments</u>		
<u>Basis Difference</u>		
Retirement Contributions Paid by the State of New Hampshire	2,633	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Vilas Pool		15,591
Conservation Commission		8,165
Transfer Station		8,625
Per Exhibit B (GAAP Basis)	<u>\$ 1,107,122</u>	<u>\$ 63,395</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$ 1,144,715	\$ 27,352
<u>Adjustments</u>		
<u>Basis Difference</u>		
Encumbrances - December 31, 2002	7,000	
Retirement Contributions Paid by the State of New Hampshire	2,633	
<u>Entity Difference</u>		
<u>Unbudgeted Funds</u>		
Vilas Pool		8,211
Conservation Commission		5,267
Transfer Station		8,147
Per Exhibit B (GAAP Basis)	<u>\$ 1,154,348</u>	<u>\$ 48,977</u>

2-C Excess of Expenditures Over Appropriations

The Shedd Porter Memorial Library Fund had an excess of expenditures over appropriations in the amount of \$7,352 for the year ended December 31, 2003. Overexpenditures were primarily due to the receipt and expenditure of unanticipated funds and the failure to budget gross activity.

**NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

3-A Cash, Cash Equivalents and Investments

At year-end, the Town's carrying amount of deposits was \$835,530, and the bank balance was \$722,638. Of the bank balance, \$160,242 was insured by the Federal Deposit Insurance Corporation (FDIC), and \$562,396 was uninsured and uncollateralized.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments for which the securities are held by the broker, counter party, counter party's trust department or agent, but not in the Town's name.

	Category			Fair Value
	1	2	3	
Certificates of Deposit	\$ 10,152	\$	\$	\$ 10,152
United States Government Obligations			7,219	7,219
	<u>\$ 10,152</u>	<u>\$ -0-</u>	<u>\$ 7,219</u>	\$ 17,371
Mutual Funds				128,641
New Hampshire Public Deposit Investment Pool				<u>416,347</u>
<u>Total Investments</u>				<u>\$ 562,359</u>

3-B Taxes Receivable

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2003, upon which the 2003 property tax levy was based is:

For the New Hampshire Education Tax	\$ 77,397,130
For All Other Taxes	\$ 79,047,700

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax allowances at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Fall Mountain Regional School District and Cheshire County, which are remitted as required by law. The taxes collected for these other entities are recorded in an Agency Fund. The ultimate responsibility for the collection of taxes rests with the Town.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2003*

The tax rates and amounts assessed for the year ended December 31, 2003, were as follows:

	Per \$1,000 of <u>Assessed Valuation</u>	Property Taxes <u>Assessed</u>
Municipal Portion	\$ 6.76	\$ 534,469
<u>School Portion</u>		
State of New Hampshire	\$ 5.26	407,368
Local	\$ 19.76	1,561,823
County Portion	\$ 3.77	<u>297,804</u>
<u>Total Property Taxes Assessed</u>		<u>\$ 2,801,464</u>

During the current fiscal year, the Tax Collector executed a lien on May 9 for all uncollected 2002 property taxes.

Taxes receivable at December 31, 2003, are as follows:

<u>Property</u>	
Levy of 2003	\$ 237,713
<u>Unredeemed (under tax lien)</u>	
Levy of 2002	64,224
Levy of 2001	25,113
Levy of 2000	3,314
Prior Levies	22,619
Timber	747
Excavation	156
Less: Allowance for estimated uncollectible taxes	<u>(40,000)</u>
<u>Net Taxes Receivable</u>	<u>\$ 313,886</u>

3-C Other Receivables

Receivables at December 31, 2003, consisted of billings for user charges.

Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectibility.

Amounts due at December 31, 2003 are as follows:

	Special Revenue <u>Funds</u>
Accounts Receivable	\$ 1,732
Allowance for Uncollectible Amounts	<u>(346)</u>
<u>Total</u>	<u>\$ 1,386</u>

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2003*

3-D Interfund Balances and Transfers

Interfund balances at December 31, 2003 consist of budgetary transfers, and the Agency Fund's liability to the school district which is comprised of property taxes receivable and cash in the General Fund.

Individual fund interfund receivable and payable balances at December 31, 2003 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 772,359
Agency Fund	<u>772,359</u>	<u>          </u>
<u>Totals</u>	<u>\$ 772,359</u>	<u>\$ 772,359</u>

Interfund transfers for the year ended December 31, 2003 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 10,000	\$ 40,000
Special Revenue Funds	20,201	
Trust Funds	<u>20,000</u>	<u>10,201</u>
<u>Totals</u>	<u>\$ 50,201</u>	<u>\$ 50,201</u>

3-E Intergovernmental Payable

Amounts due to other governments at December 31, 2003 consist of:

<u>Trust Funds</u>	
<u>Nonexpendable</u>	
Balance of funds belonging to the	
Fall Mountain Regional School District	\$ 4,177
<u>Agency Fund</u>	
Balance of 2003-2004 district assessment due to the	
Fall Mountain Regional School District	<u>772,359</u>
<u>Total</u>	<u>\$ 776,536</u>

3-F Deferred Revenue

Deferred revenue of \$31,212 at December 31, 2003 consists of grant monies received prior to eligible expenditures being incurred.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2003*

3-G Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2003, consisted of the following:

	<u>Balance, January 1, 2003</u>	<u>Reductions</u>	<u>Balance, December 31, 2003</u>
Capital Leases	<u>\$ 58,529</u>	<u>\$ 21,061</u>	<u>\$ 37,468</u>

Long-term debt payable at December 31, 2003, is comprised of the following:

	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at December 31, 2003</u>
<u>Capital Leases Payable</u>					
Ambulance	\$ 77,439	2000	2005	6.9	\$ 25,556
Police Vehicle	\$ 23,870	2002	2005	6.5	<u>11,912</u>
<u>Total General Long-Term Debt Account Group</u>					<u>\$ 37,468</u>

The annual requirements to amortize the general obligation debt outstanding as of December 31, 2003, including interest payments, are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 22,514	\$ 2,258	\$ 24,772
2005	<u>14,954</u>	<u>703</u>	<u>15,657</u>
<u>Totals</u>	<u>\$ 37,468</u>	<u>\$ 2,961</u>	<u>\$ 40,429</u>

Both lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the leases shall terminate without penalty or expense to the Town.

*NOTE 4 - OTHER MATTERS*

4-A Pensions

*Plan Description and Provisions*

The Town of Alstead participates in the New Hampshire Retirement System (The System) which consists of a cost-sharing, multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

*Description of Funding Policy*

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Police officers are required to contribute 9.3% of gross earnings. For the six-month period ended June 30, 2003, the Town contributed 5.33% for police officers. For the six-month period ended December 31, 2003, the Town contributed 7.87%. The contribution requirements for the Town of Alstead for the years 2001, 2002, and 2003 were \$1,616, \$2,682, and \$4,889, respectively, which were paid in full in each year.

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount \$2,633 has been included on Exhibit B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 2-B.

4-B Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During 2003, the Town was a member of **The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and Property/Liability Programs** which are pooled risk management programs under RSAs 5-B and 281-A. The workers' compensation and employer's liability policy provides statutory coverage for workers' compensation and up to \$2,000,000 of employer's liability coverage. Primex retained \$500,000 of each loss. The combined liability package includes coverage for property, auto, liability, errors and omissions, crime, and boiler and machinery. The membership and coverage run from January 1 through December 31 for workers' compensation coverage and from July 1 through June 30 for property/liability coverage. The estimated net contribution from the Town of Alstead billed and paid for the year ended December 31, 2003 was \$7,843 for workers' compensation and \$14,607 for property/liability. The member participation agreements permit Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of any additional assessment for this or any prior year.

4-C Contingent Liabilities

*Litigation*

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

*Grants*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*NOTES TO FINANCIAL STATEMENTS*  
*DECEMBER 31, 2003*

4-D Private Trust Fund

The Charles N. Vilas Trust is a private trust which benefits the Town and the Fall Mountain Regional School District. The Chittenden Bank is the Trustee for the Vilas Trust. The market value on the assets held by the Charles N. Vilas Trust at December 31, 2003 is \$2,555,101.

4-E New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement establishes new financial reporting requirements for all state and local governments. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town is required to implement this standard for the year ending December 31, 2004.



*SUPPLEMENTAL SCHEDULES*

**SCHEDULE A-1**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For the Fiscal Year Ended December 31, 2003**

	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Estimate</u>
<b><u>REVENUES</u></b>			
<b><u>Taxes</u></b>			
Property	\$ 516,449	\$ 511,392	\$ (5,057)
Timber	10,000	20,883	10,883
Excavation	330	486	156
Interest and Penalties on Taxes	<u>40,000</u>	<u>41,379</u>	<u>1,379</u>
Total Taxes	<u>566,779</u>	<u>574,140</u>	<u>7,361</u>
<b><u>Licenses, Permits and Fees</u></b>			
Business Licenses, Permits and Fees	10		(10)
Motor Vehicle Permit Fees	225,000	249,383	24,383
Other	<u>5,000</u>	<u>5,791</u>	<u>791</u>
Total Licenses, Permits and Fees	<u>230,010</u>	<u>255,174</u>	<u>25,164</u>
<b><u>Intergovernmental</u></b>			
<b><u>State</u></b>			
Shared Revenue	15,280	15,280	
Meals and Rooms Distribution	58,426	58,426	
Highway Block Grant	80,444	80,444	
State and Federal Forest Land Reimbursement	6	6	
Other	<u>172,307</u>	<u>20,046</u>	<u>(152,261)</u>
Total Intergovernmental	<u>326,463</u>	<u>174,202</u>	<u>(152,261)</u>
<b><u>Charges For Services</u></b>			
Income From Departments	<u>20,134</u>	<u>26,031</u>	<u>5,897</u>
<b><u>Miscellaneous</u></b>			
Interest on Investments	10,000	8,477	(1,523)
Vilas Trust	50,000	54,715	4,715
Other	<u></u>	<u>1,750</u>	<u>1,750</u>
Total Miscellaneous	<u>60,000</u>	<u>64,942</u>	<u>4,942</u>
<b><u>Other Financing Sources</u></b>			
<b><u>Interfund Transfers</u></b>			
<b><u>Trust Funds</u></b>			
Expendable	<u>10,000</u>	<u>10,000</u>	
<b><u>Total Revenues and Other Financing Sources</u></b>	<u>1,213,386</u>	<u>\$ 1,104,489</u>	<u>\$ (108,997)</u>
<b><u>Unreserved Fund Balance Used To Reduce Tax Rate</u></b>	<u>113,238</u>		
<b><u>Total Revenues, Other Financing Sources and Use of Fund Balance</u></b>	<u>\$ 1,326,624</u>		

See Independent Auditor's Report, page 1.

**SCHEDULE A-2**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 2003**

	Encumbered From 2002	Appropriations 2003	Expenditures Net of Refunds	(Over) Under Budget
<b><u>Current</u></b>				
<b><u>General Government</u></b>				
Executive	\$	\$ 47,000	\$ 45,763	\$ 1,237
Election and Registration		26,000	23,408	2,592
Financial Administration	7,000	39,150	37,031	9,119
Legal		40,000	31,486	8,514
Personnel Administration		106,600	105,060	1,540
Planning and Zoning		6,750	5,344	1,406
General Government Buildings		50,897	54,173	(3,276)
Cemeteries		3,500	2,125	1,375
Insurance, not otherwise allocated		20,000	14,684	5,316
Advertising and Regional Associations		3,200	3,201	(1)
Other		16,000	15,021	979
Total General Government	7,000	359,097	337,296	28,801
<b><u>Public Safety</u></b>				
Police Department		154,708	149,814	4,894
Ambulance		22,650	21,870	780
Fire Department		50,900	49,442	1,458
Other		3,500	2,379	1,121
Total Public Safety		231,758	223,505	8,253
<b><u>Highways and Streets</u></b>				
Administration		40,400	40,147	253
Highways and Streets		255,300	273,442	(18,142)
Street Lighting		10,000	8,852	1,148
Total Highways and Streets		305,700	322,441	(16,741)
<b><u>Sanitation</u></b>				
Administration		31,790	35,574	(3,784)
Solid Waste Disposal		52,780	56,086	(3,306)
Total Sanitation		84,570	91,660	(7,090)
<b><u>Health</u></b>				
Administration		1,000	150	850
Health Agencies and Hospitals		14,000	11,963	2,037
Total Health		15,000	12,113	2,887
<b><u>Welfare</u></b>				
Administration		300	13	287
Direct Assistance		8,700	7,931	769
Total Welfare		9,000	7,944	1,056

*SCHEDULE A-2 (Continued)*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*General Fund*  
*Statement of Appropriations, Expenditures and Encumbrances*  
*For the Fiscal Year Ended December 31, 2003*

	Encumbered From 2002	Appropriations 2003	Expenditures Net of Refunds	(Over) Under Budget
<u>Culture and Recreation</u>				
Parks and Recreation		5,500	4,492	1,008
Patriotic Purposes		<u>3,000</u>	<u>3,029</u>	<u>(29)</u>
Total Culture and Recreation		<u>8,500</u>	<u>7,521</u>	<u>979</u>
<u>Conservation</u>				
Administration		1,180	1,064	116
Other		<u>160,000</u>		<u>160,000</u>
Total Conservation		<u>161,180</u>	<u>1,064</u>	<u>160,116</u>
<u>Debt Service</u>				
Interest - Tax Anticipation Notes		10,000	6,639	3,361
Lease Payments		<u>18,231</u>	<u>18,231</u>	
Total Debt Service		<u>28,231</u>	<u>24,870</u>	<u>3,361</u>
<u>Capital Outlay</u>				
Police Cruiser		22,588	22,588	
Town Garage Roof		36,000	35,713	287
Culvert Construction		<u>25,000</u>	<u>25,000</u>	
Total Capital Outlay		<u>83,588</u>	<u>83,301</u>	<u>287</u>
<u>Other Financing Uses</u>				
<u>Interfund Transfers</u>				
Special Revenue Funds		20,000	20,000	
<u>Trust Funds</u>				
Expendable		<u>20,000</u>	<u>20,000</u>	
Total Other Financing Uses		<u>40,000</u>	<u>40,000</u>	
<u>Total Appropriations,</u>				
<u>Expenditures and Encumbrances</u>	<u>\$ 7,000</u>	<u>\$ 1,326,624</u>	<u>\$ 1,151,715</u>	<u>\$ 181,909</u>

See Independent Auditor's Report, page 1.

*SCHEDULE A-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 2003*

---

<u>Unreserved, Undesignated Fund Balance - January 1</u>		\$ 241,493
<u>Changes</u>		
Unreserved Fund Balance Used To Reduce 2003 Tax Rate		(113,238)
<u>2003 Budget Summary</u>		
Revenue Shortfall (Schedule A-1)	\$ (108,897)	
Unexpended Balance of Appropriations (Schedule A-2)	<u>181,909</u>	
2003 Budget Surplus		<u>73,012</u>
<u>Unreserved, Undesignated Fund Balance - December 31</u>		<u>\$ 201,267</u>

See Independent Auditor's Report, page 1.

*SCHEDULE B-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 2003*

	Shedd Porter Memorial Library	Vilas Pool	Conservation Commission	Transfer Station	Elderly Housing Project	Total
<u>ASSETS</u>						
Cash and Equivalents	\$ 16,550	\$ 37,985	\$ 10,401	\$ 44,333	\$ 1	\$ 109,320
Investments	17,631					17,631
Accounts Receivable (Net of Allowance For Uncollectible)	_____	_____	_____	1,386	_____	1,386
<b>TOTAL ASSETS</b>	<u><b>\$ 34,181</b></u>	<u><b>\$ 37,985</b></u>	<u><b>\$ 10,401</b></u>	<u><b>\$ 45,769</b></u>	<u><b>\$ 1</b></u>	<u><b>\$ 128,337</b></u>
<u>LIABILITIES AND EQUITY</u>						
<u>Liabilities</u>						
Deferred Revenue	\$	\$	\$	\$	\$ 1	\$ 1
<u>Equity</u>						
<u>Fund Balances</u>						
<u>Unreserved</u>						
Designated For Special Purposes	34,181	37,985	10,401	45,769	_____	128,336
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><b>\$ 34,181</b></u>	<u><b>\$ 37,985</b></u>	<u><b>\$ 10,401</b></u>	<u><b>\$ 45,769</b></u>	<u><b>\$ 1</b></u>	<u><b>\$ 128,337</b></u>

See Independent Auditor's Report, page 1.

**SCHEDULE B-2**  
**TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2003**

	Shedd Porter Memorial Library	Vilas Pool	Conservation Commission	Transfer Station	Elderly Housing Project	Total
<b><u>Revenues</u></b>						
Taxes	\$	\$	\$ 1,590	\$	\$	\$ 1,590
Charges for Services				8,625		8,625
Miscellaneous	<u>10,813</u>	<u>15,591</u>	<u>6,575</u>			<u>32,979</u>
<b><u>Total Revenues</u></b>	<u>10,813</u>	<u>15,591</u>	<u>8,165</u>	<u>8,625</u>		<u>43,194</u>
<b><u>Expenditures</u></b>						
<b><u>Current</u></b>						
Sanitation				8,147		8,147
Culture and Recreation	27,352	8,211				35,563
Conservation			<u>5,267</u>			<u>5,267</u>
<b><u>Total Expenditures</u></b>	<u>27,352</u>	<u>8,211</u>	<u>5,267</u>	<u>8,147</u>		<u>48,977</u>
<b><u>Excess (Deficiency) of Revenues</u></b>						
<b><u>Over (Under) Expenditures</u></b>	(16,539)	7,380	2,898	478		(5,783)
<b><u>Other Financing Sources</u></b>						
Interfund Transfers In	<u>20,201</u>					<u>20,201</u>
<b><u>Net Change in Fund Balances</u></b>	3,662	7,380	2,898	478		14,418
<b><u>Fund Balances - January 1</u></b>	<u>30,519</u>	<u>30,605</u>	<u>7,503</u>	<u>45,291</u>		<u>113,918</u>
<b><u>Fund Balances - December 31</u></b>	<u>\$ 34,181</u>	<u>\$ 37,985</u>	<u>\$ 10,401</u>	<u>\$ 45,769</u>	<u>\$ -0-</u>	<u>\$ 128,336</u>

See Independent Auditor's Report, page 1.

*SCHEDULE B-3  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Shedd Porter Memorial Library Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 2003*

---

Revenues

Miscellaneous

Investment Income	\$ 196
Shedd Fund	5,321
Donations	<u>5,296</u>

Total Revenues \$ 10,813

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 13,527
Administrative Costs	5,760
Books, Periodicals and Programs	<u>8,065</u>

Total Expenditures 27,352

Deficiency of Revenues Under Expenditures (16,539)

Other Financing Sources

Interfund Transfers In 20,201

Net Change in Fund Balance 3,662

Fund Balance - January 1 30,519

Fund Balance - December 31 \$ 34,181

See Independent Auditor's Report, page 1.



*SCHEDULE B-4  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Vilas Pool Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 2003*

---

Revenues

Miscellaneous

Vilas Trust	\$ 14,458
Interest	229
Other	<u>904</u>

Total Revenues

\$ 15,591

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 4,803
Administrative Costs	2,934
Maintenance and Repairs	<u>474</u>

Total Expenditures

8,211

Excess of Revenues Over Expenditures

7,380

Fund Balance - January 1

30,605

Fund Balance - December 31

\$ 37,985

See Independent Auditor's Report, page 1.

*SCHEDULE B-5*  
*TOWN OF ALSTEAD, NEW HAMPSHIRE*  
*Conservation Commission Fund*  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
*For the Fiscal Year Ended December 31, 2003*

---

<u>Revenues</u>	
Taxes	\$ 1,590
<u>Miscellaneous</u>	
Grants	4,821
Sale of Items	1,144
Interest	32
Other	<u>578</u>
<u>Total Revenues</u>	\$ 8,165
<u>Expenditures</u>	
<u>Current</u>	
Conservation	<u>5,267</u>
<u>Excess of Revenues Over Expenditures</u>	2,898
<u>Fund Balance - January 1</u>	<u>7,503</u>
<u>Fund Balance - December 31</u>	<u>\$ 10,401</u>

See Independent Auditor's Report, page 1.

*SCHEDULE B-6  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Transfer Station Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 2003*

---

Revenues

Charges for Services

User Charges	\$ 8,625
--------------	----------

Expenditures

Current

Sanitation	<u>8,147</u>
------------	--------------

<u>Excess of Revenues Over Expenditures</u>	478
---	-----

<u>Fund Balance - January 1</u>	<u>45,291</u>
---------------------------------	---------------

<u>Fund Balance - December 31</u>	<u>\$ 45,769</u>
-----------------------------------	------------------

See Independent Auditor's Report, page 1.

*SCHEDULE C-1  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust and Agency Funds  
Combining Balance Sheet  
December 31, 2003*

---

<u>ASSETS</u>	<u>Trust Funds</u>		<u>Agency</u>	<u>Total</u>
	<u>Expendable</u>	<u>Nonexpendable</u>	<u>Fund</u>	
Cash and Equivalents	\$	\$ 2,465	\$	\$ 2,465
Investments	151,835	392,893		544,728
Interfund Receivable			<u>772,359</u>	<u>772,359</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 151,835</u></b>	<b><u>\$ 395,358</u></b>	<b><u>\$ 772,359</u></b>	<b><u>\$ 1,319,552</u></b>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$	\$ 4,177	<u>\$ 772,359</u>	<u>\$ 776,536</u>
 <u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments		346,365		346,365
Reserved For Special Purposes	<u>151,835</u>	<u>44,816</u>		<u>196,651</u>
Total Equity	<u>151,835</u>	<u>391,181</u>		<u>543,016</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$ 151,835</u></b>	<b><u>\$ 395,358</u></b>	<b><u>\$ 772,359</u></b>	<b><u>\$ 1,319,552</u></b>

See Independent Auditor's Report, page 1.

*SCHEDULE I  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Summary of Town Clerk's Account  
For the Fiscal Year Ended December 31, 2003*

---

<u>Motor Vehicle Permits Issues</u>	\$ 249,437
<u>Dog Licenses and Penalties</u>	3,180
<u>All Other Collections</u>	<u>2,665</u>
<u>Remittances to Treasurer</u>	<u>\$ 255,282</u>

See Independent Auditor's Report, page 1.

*SCHEDULE II  
TOWN OF ALSTEAD, NEW HAMPSHIRE  
Trust Funds  
Summary of Principal and Income - Cost Basis  
For the Fiscal Year Ended December 31, 2003*

	Principal			
	Balance January 1, 2003	Additions	Withdrawals	Balance December 31, 2003
<u>Cemetery - Perpetual Care</u>	<u>\$ 191,837</u>	<u>\$ 1,300</u>	<u>\$ _____</u>	<u>\$ 193,137</u>
<u>Library Funds</u>				
Kimball	2,465			2,465
Carpenter	500			500
C.F. Warren	5,650			5,650
Whitton Endowment	<u>15,531</u>	<u>400</u>	<u>_____</u>	<u>15,931</u>
Total Library Funds	<u>24,146</u>	<u>400</u>	<u>_____</u>	<u>24,546</u>
<u>School and Other Funds</u>				
Warren Monument and School	5,262			5,262
Kingsbury School	606			606
Wells and Smith Cemetery and School	510			510
Maybelle H. Still Memorial - Town History	13,715			13,715
Lufkin Memorial - Historical Society	7,500			7,500
William Mikelonis	1,378			1,378
George T. Woodell	<u>2,069</u>	<u>_____</u>	<u>_____</u>	<u>2,069</u>
Total School and Other Funds	<u>31,040</u>	<u>_____</u>	<u>_____</u>	<u>31,040</u>
<u>Capital Reserve Funds</u>	<u>76,189</u>	<u>20,000</u>	<u>8,000</u>	<u>88,189</u>
<u>Totals</u>	<u>\$ 323,212</u>	<u>\$ 21,700</u>	<u>\$ 8,000</u>	<u>\$ 336,912</u>

Income				Balance of Principal and Income December 31, 2003
Balance January 1, 2003	Additions	Withdrawals	Balance December 31, 2003	
<u>\$ 52,599</u>	<u>\$ 2,747</u>	<u>\$ 10,530</u>	<u>\$ 44,816</u>	<u>\$ 237,953</u>
	21	21		2,465
	4	4		500
	47	47		5,650
<u>          </u>	<u>129</u>	<u>129</u>	<u>          </u>	<u>15,931</u>
<u>          </u>	<u>201</u>	<u>201</u>	<u>          </u>	<u>24,546</u>
	44	44		5,262
	5		5	611
	4	4		510
27,371	1,349	227	28,493	42,208
591	67		658	8,158
61	13	25	49	1,427
<u>54</u>	<u>17</u>	<u>          </u>	<u>71</u>	<u>2,140</u>
<u>28,077</u>	<u>1,499</u>	<u>300</u>	<u>29,276</u>	<u>60,316</u>
<u>14,473</u>	<u>806</u>	<u>2,000</u>	<u>13,279</u>	<u>101,468</u>
<u>\$ 95,149</u>	<u>\$ 5,253</u>	<u>\$ 13,031</u>	<u>\$ 87,371</u>	<u>\$ 424,283</u>

See Independent Auditor's Report, page 1.



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### *INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS*

To the Members of the Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

In planning and performing our audit of the Town of Alstead for the year ended December 31, 2003, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to applicable individuals during the course of our audit fieldwork. An area discussed was the maintenance and reconciliation of the general ledger system.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 22, 2004

*Plodzik & Sanderson  
Professional Association*



# 2003 BIRTHS

<u>Date</u>	<u>Place of Birth</u>	<u>Child's Name</u>	<u>Father's Name</u>	<u>Mother's Name</u>
03/30	Keene	Hanks, Haven Lindsley	Hanks, Ryan	Hanks, Lindsey
08/06	Keene	Beauregard, Morgan Katherine	Beauregard, David	Beauregard, Sara
09/21	Keene	Wilmoth, Jeremiah Patrick	Wilmoth, Troy	Wilmoth, Jessica
09/30	Alstead	Haas, Camille Stephanie	Haas, Brian	Haas, Robyn

# 2003 MARRIAGES

<u>Groom</u>	<u>Residence</u>	<u>Bride</u>	<u>Residence</u>	<u>Place of Marriage</u>	<u>Date</u>
Trafton, Fred P.	Alstead	Lamoureux, Tammy L.	Alstead	Langdon	04/19
Sanctuary, Justin R.	Alstead	Ryan, Stephanie A.	Walpole	Walpole	05/03
Rice, Malcolm M.	Alstead	Lacourse, Joan A.	Alstead	Alstead	05/19
Dion, Christopher A.	Alstead	Sapp, Tracy L.	Alstead	Keene	06/03
Robison, Terry O..	Alstead	Plante, Jennifer J.	Alstead	Alstead	06/21
Kellogg, Scott E..	Bellows Falls, Vt	Sprague, Cherie A.	Alstead	Keene	07/05
Taylor, James R.	Alstead	Pratt, Faith J.	Alstead	Alstead	07/19
Eley, Christopher M.	Alstead	Dimauro, Ashley A.	Alstead	Alstead	07/21
Bridgewater, John C..	Wattsfield, Vt.	Maeri, Heidi L..	Alstead	Walpole	07/26
Livengood, Lindsey A.	Alstead	Bull, Joy L.	Alstead	Alstead	08/02
Allen, Scott M.	Alstead	Crosby, Jaycee L.	Alstead	Alstead	08/17
Smith, Matthew E..	Walpole	Campbell, Jessica L.	Alstead	Walpole	08/23
Schadler, Arnold R.	Alstead	Franklin, Laura L.	Alstead	Alstead	09/27

## 2003 Deaths

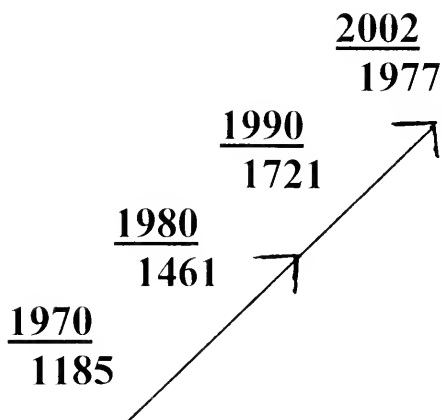
<u>Name</u>	<u>Place of Death</u>	<u>Date</u>
Kmiec, Barbara E..	Westmoreland	January 14
Green, Edward F.	Alstead	January 17
Nelson, Lona A.	Unity	February 2
Wilson, Frances M..	Keene	February 16
Beam, Richard P.	Alstead	March 14
Goss, Howard L.	Keene	April 20
Jennison, Dorothy	Keene	May 11
Taylor, Linda J.	Lebanon	May 24
Pratt, Harvey G.	Keene	June 15
Porter, Frederick G..	Keene	August 3
Lafluer, Ralph W.	Alstead	October 29
Pare, Laurent E	Alstead	November 24
Sweeney, Richard F..	Westmoreland	Decembef 26

## NOTES

## NOTES

## NOTES

# ALSTEAD POPULATION GROWTH



---

## GROWTH SINCE 1970

66.8%



Alstead

44.5%



Cheshire  
County

11.5%



Keene

TOWN OF ALSTEAD  
PO BOX 60  
ALSTEAD, NH 03602

University of NH Library  
18 Library Way  
Durham, NH 03824

US POSTAGE  
PAID  
PRESORT STD  
ALSTEAD NH  
PERMIT NO. 5  
03602